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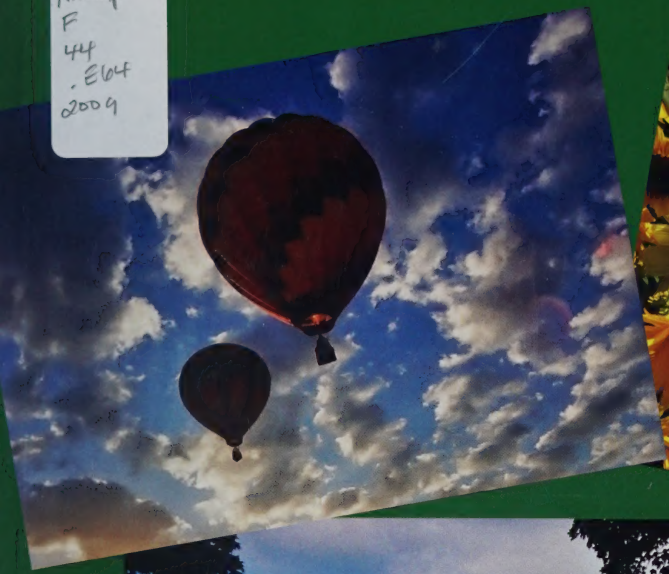

TOWN AND SCHOOL

# 2009 ANNUAL REPORT

EPPING, NEW HAMPSHIRE

# Town and School Annual Report

Epping, New Hampshire

Fiscal Year Ending
December 31, 2009

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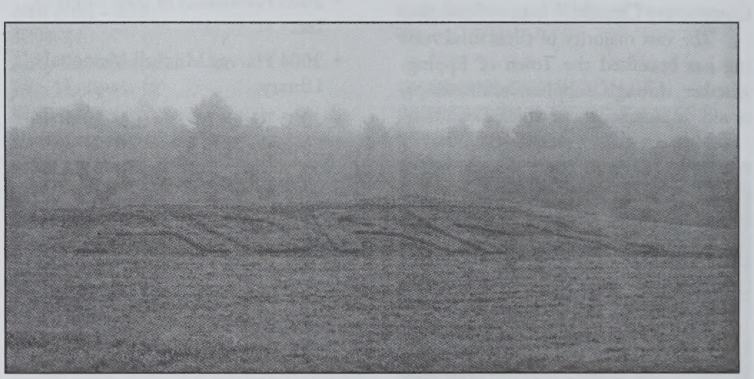
Cover Photos by Stanley Boduch of Barrington and Tom Weaver of Epping

# Dedication

## The McPhee Family

The McPhee family, residing in the historic Governor Prescott house on Prescott Road, has been in farming, and education, in Epping for over one hundred and thirty years. Ten years ago, a Memorial Foundation was established for Adam McPhee, the late son of Billy and Erica McPhee. Billy McPhee, an Epping graduate, has a noted Ferrier trade on the Seacoast, while Erica is a long-standing, dedicated nurse at Exeter Hospital. In memory of their son, Billy and Erica, along with their family, started an annual festival to raise money for scholarships and



**Family and friends who volunteer — many taking a week off from work to organize the event — run the Festival. No one takes any money.**

*Caption*

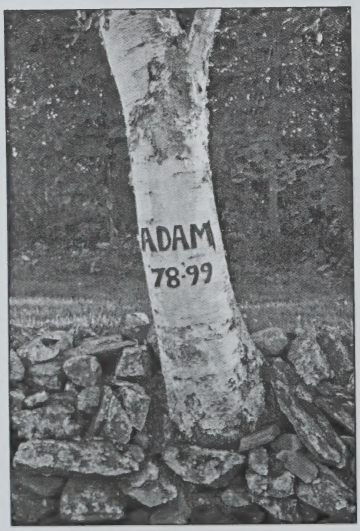
grants in Adam's name. Amy McPhee, a graduate of Epping High School, who set many sports records at school, currently a teacher at Oyster River, is the President of the Foundation; Billy and Erica are the Directors. All are active in the Epping Community Church.

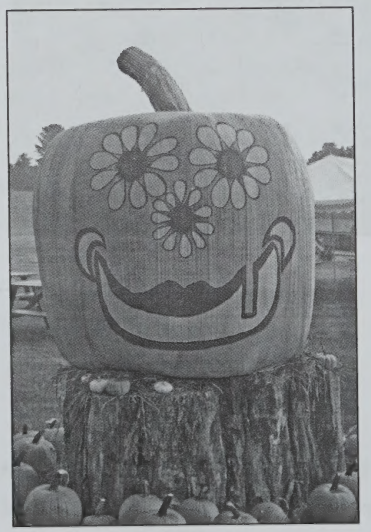
The vast majority of their fund raising has benefited the Town of Epping, whether through supplies, scholarships, or aid. It includes ten recipients of a two-thousand dollar College Scholarship at Epping High School from 2000 to 2009 and the following grants awarded:

- 2003 UNH Therapeutic Riding Program
- 2003 Farmsteads of New England, Inc.
- 2004 Harvey Mitchell Memorial Library,
- 2005 Richie McFarland Children's Center
- 2006 Epping Recreation Department
- 2006 Teachers Continuing Education R/T Special Education
- 2007 Field of Dreams, Wendall's Wish, Spinnaker Hill Farm
- 2008 Food Banks of New England
- 2008 Epping Elementary—Communication Device for students with Autism
- 2009 Epping Recreation Department Handicap Van

Family and friends who volunteer—many taking a week off from work to organize the event—run the Festival. **No one takes any money.**

Our dedication is to Amy, Billy, Erica and all the McPhees.



**Past Annual Report Dedications**

1955 Jerry L. Thayer and John J. Tilton
1968 Phil Marcotte
1969 Edmond Blair and Paul Evans
1973 Claude Goodrich and Henry Holt
1977 Fred Coffin and Harris Hatfield
1978 Thomas Fecteau
1979 Dr. Blaisdell
1985 William Parker
1986 Estelle Dearborn
1987 Priscilla Estey
1988 Beatrice Gage Marcotte
1989 Willis A. Baker
1990 Lionel Fecteau
1991 Martha (Rusty) McGrath
1992 Richard F. Sanborn
1993 Edward T. Lavoie
1994 Irene Cote
1995 Dan and Louise Harvey
1997 Donald R. Sanborn
1998 EYAA and all Epping Volunteers
1999 Alphee Levesque
2000 Roger Gauthier and Conservation Commission
2001 Robert K. Dodge and Greg Dodge
2002 Andrew and Marguerite Vallone
2003 Robert and Amogene Kimball
2004 Hank Letourneau
2005 Madelyn Williamson and Joy True
2006 Goodrich Family
2007 H. Clifton Cray
2008 Chris Murphy

# Town Meeting Minutes

**March 10, 2009**

The deliberative session of the 2009 Epping Town Meeting was held at the Epping Middle School gymnasium on February 3, 2009. There were 88 registered voters in attendance. The meeting was called to order by Moderator Robert Goodrich at 7:05 P.M.

The following discussion took place and final voting was by official ballot on March 10, 2009. The polls opened at 8:00 A.M. and closed at 7:00 P.M. There were 942 regular voters and 47 absentee voters for a total of 989 voters. There were 15 new voters who registered at the polls. Ballot clerks were Barbara MacDonald, Patricia VanWagoner, Patricia Sutliffe, Mark Vallone and Nancy Andrews.

The results are as follows:

**ARTICLE 1: TO CHOOSE NECESSARY TOWN OFFICERS FOR THE ENSUING YEAR.**

**Budget Committee for 3 years**
*Vote for 3*
Benjamin Lamarche – 648
Tammy Shennett – 649
Paul Spidle – 616
*Write In*
Kim Sullivan – 12
**Benjamin Lamarche, Tammy Shennett, and Paul Spidle were elected**

**Cemetery Trustee for 3 years**
*Vote for 1*
Daniel Harvey – 859
**Daniel Harvey was elected**

**Fire Ward for 3 years**
*Vote for 1*
Charles Goodspeed – 829
**Charles Goodspeed was elected**

**Fire Ward for 2 years**
*Vote for 1*
Cliff Cray – 546
Bob Jordan – 294
**Cliff Cray was elected**

**Library Trustee for 3 years**
*Vote for 2*
Nan Nutt – 820
*Write In*
Abby Constantineau – 189
Joan Harlow – 10
William Webb – 5
**Nan Nutt and Abby Constantineau were elected**

**Library Trustee for 1 year**
*Vote for 1*
Abby Constantineau – 329
Joan Harlow – 452
William Webb – 70
**Joan Harlow was elected**

**Planning Board for 3 years**
*Vote for 2*
Stephen Colby – 632
Mike Morasco – 610
**Stephen Colby and Morasco were elected**

**Selectman for 3 years**
*Vote for 2*
Jeffrey Harris – 208
Dick Irving – 304
James McGeough – 540
Patrick Pagnani Jr – 256
Derek Webb – 36
Rene Archambault – 363
Paul Brown – 100
**James McGeough and Rene Archambault were elected**

**Trust Fund Trustee for 3 years**
*Vote for 1*
Daniel Harvey – 830
**Daniel Harvey was elected**

**Water & Sewer Commissioner for 3 years**
*Vote for 1*
Joseph Foley – 823
**Joseph Foley was elected**

**Zoning Board of Adjustment for 3 years**
*Vote for 2*
Bob Jordan – 574
Paul Spidle – 439
Michael Yergeau – 581
**Bob Jordan and Michael Yergeau were elected**

**CHANGING DEFINITION OF RECREATIONAL VEHICLE SALES ESTABLISHMENTS**

**Article 2:** Are you in favor of adopting Amendment No.1 as proposed by the Planning Board for the town zoning ordinance to change the definition of Recreational Vehicle Sales Establishment to prohibit outdoor activities, storage, or vehicle displays. The proposed change will permit Recreational Vehicle Sales Establishments in the Central Business Zone without restrictions on placement and location. Any establishment with outdoor storage or displays of Recreational Vehicles will be defined as an Auto Dealership, and will be subject to the same restrictions on placement and location that apply to Auto Dealerships. This change intends to allow indoor sales establishments to have more flexibility than those uses that have large outdoor displays of vehicles. The proposed change will amend Articles II, VI, and XII, and will affect all zones where Recreational Vehicle Sales Establishments or Auto Dealerships are permitted. **[Recommended by the Planning Board 3-0-0] Majority Vote Required**

**Discussion:** Planning Board Chairman Greg Tillman explained that last year we passed restrictions on automobile dealerships, requiring at least 2000 feet between dealerships. This was partly due to the amount of taxable land that is devoted to display area. This article makes it clear that if the Recreational Vehicle Sales Establishment does not have an outdoor display area, it is not subject to the 2000 foot restriction.

**RESULTS: YES – 485 NO – 454**
**Article 2 PASSED**

**CHANGES IN PERMITTED USES IN INDUSTRIAL/COMMERCIAL ZONE**

**Article 3:** Are you in favor of adopting Amendment No.2 as proposed by the

Planning Board for the town zoning ordinance to allow multi-family housing in the Industrial/Commercial zone by Conditional Use Permit. The proposed change will limit the number of units to no more than 10% of the current dwelling count in the Town of Epping. It intends to assist the Town of Epping in achieving the requirements of the new state law (RSA 674:58-61 that mandates a reasonable and realistic opportunity for the development of workforce housing), and it will allow no more than 15% of the buildable portion of any parcel or parcels be devoted to such a use. The change also intends to provide for mixed uses in the Industrial/Commercial zone. The proposed change will amend Article 3 and will affect all land in or near the Industrial/Commercial zone. **[Recommended by the Planning Board 3-0-0] Majority Vote Required**

**Discussion:** Greg Tillman explained that this article is in response to a new State law that requires Towns to plan for sufficient affordable housing. Land in the Industrial/Commercial zone could have mixed uses. Once a parcel has a commercial use associated with it, the developer could request that up to 15% of the land be used for housing.

**RESULTS: YES – 459 NO – 488**
**Article 3 FAILED**

## CHANGE RELATED TO DRIVE-THRU WINDOWS AT RESTAURANTS IN CENTRAL BUSINESS ZONE

**Article 4:** Are you in favor of adopting Amendment No. 3 as proposed by the Planning Board for the town zoning ordinance to prohibit drive-thru windows at restaurants in the Central Business Zone unless the facility has direct access to NH Route 125. The change intends to maintain the downtown scope of Main Street and the surrounding area and minimize traffic impacts resulting from drive-through windows, but still permit restaurants as a use in the Central Business Zone. The proposed change will amend Article 2 and will affect all land in or near the Central Business Zone. **[Recommended by the Planning Board 3-0-0] Majority Vote Required**

**Discussion:** Greg Tillman stated that this is a small change in the zoning. The purpose is to limit traffic on Main Street and to decrease the noise associated with drive-through windows. Selectman Karen Sott spoke in opposition to the article. She wanted the article to be more restrictive, not allowing a drive-through window for a restaurant that has access to both Route 125 and Main Street. Planning Board member Mike Morasco stated that currently drive-throughs are allowed anywhere in Town. This article gives some restriction.

**RESULTS: YES – 492 NO – 452**
**Article 4 PASSED**

## ESTABLISHMENT OF HOURS OF OPERATION FOR NON-RESIDENTIAL SITES AND CONSTRUCTION

**Article 5:** Are you in favor of adopting Amendment No. 4 as proposed by the Planning Board for the town zoning ordinance to authorize the Planning Board to set the hours of operation and hours of construction for commercial sites as part of site plan review regulations. The change intends to give the Board authority over hours in order to balance rights of property use and minimize impacts to abutting properties from construction or operational activities. The proposed change will amend Article 6 and will affect all development and land uses that require site plan review, primarily non-residential uses. **[Recommended by the Planning Board 3-0-0] Majority Vote Required**

**Discussion:** Mike Morasco stated that this article is self explanatory.

**RESULTS: YES – 777 NO – 171**
**Article 5 PASSED**

## ADOPTING ARTICLE 23 RELATING TO SMALL WIND ENERGY SYSTEMS

**Article 6:** Are you in favor of adopting Amendment No. 5 as proposed by the Planning Board for the town zoning ordinance to adopt Article 23, Small Wind Energy Systems. This Article will authorize the Town of Epping to permit and regulate the installation of small wind energy systems. The change intends to implement a new requirement of state law that prohibits towns from excluding wind energy systems or applying blanket structure height limitations (RSA 674:62-66). The ordinance will set limits on height, setbacks to property lines and structures, and noise. The proposed change will affect all landowners that seek to install small wind energy systems and abutting properties. **[Recommended by the Planning Board 3-0-0] Majority Vote Required**

**Discussion:** Paul Spidle requested information about the height restriction and lot size. Mike Morasco explained that the State passed a law saying that Towns must allow Wind Systems, and if we do not have our own ordinance, we will need to use the State regulations. Greg Tillman stated that there is a 4 page ordinance available at the Town Hall. It states that towers up to 75 feet simply require a building permit. Taller towers need to have Planning Board approval. There can be no advertising on the towers, they can be allowed in all zones as long as current set backs are obeyed.

**RESULTS: YES – 540 NO – 407**
**Article 6 PASSED**

At this point Selectman Jeff Harris read the dedication of the Town Report to Christopher Murphy. Chris is a life long resident of Epping and has dedicated his life to serving the Town in the Fire Department as well as serving as a Selectman. During his 36 years on the Fire Department he has served as its Chief and increased the numbers of volunteers so that we now have about 60.

## 2009 OPERATING BUDGET

**Article 7:** To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriates voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Five Million, Five Hundred Twenty Two Thousand, Five Hundred Seventy Three Dollars ($5,522,573.00). Should this article be defeated, the default budget shall be Five Million, Two Hundred Ninety Seven Thousand, Three Hundred Forty Dollars ($5,297,340.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in

accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **[Recommended by the Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Selectman Chairman Jeff Harris presented the article explaining that it includes no new programs, but it does include the purchase of a new backhoe which the highway department desperately needs. After spending many dollars on repairs, the backhoe is now not worth repairing and a new one needs to be purchased. Additionally, the Town must fund the compensation that was passed last year for the police union contract. There is also a 3% cost of living increase for other town employees, and an increase in health insurance. Kim Sullivan stated that according to the information available at the public hearing, the Town budget had increased $510,000 or 12% over the 2008 budget and he wanted a detailed explanation of the increases. Selectman Dianne Gilbert explained that $193,000 of the increase was due to the police budget, $100,000 was the payment on the road bond, and $133,000 was an increase to the highway budget which includes the purchase of the backhoe. Peter Russell had questions about the NH Retirement system, and wondered if the taxpayers were going to be asked to bail out that program. Epping's cost for this item increased by $7,751 over last year's amount. Budget Committee Chairman Jeff LeDuc explained that NH Retirement is in place of Social Security. The Town must pay this retirement cost for its police and fire personnel. In the past the cost of NH Retirement was less than the cost of Social Security so the towns benefited. Now that times are tough, the towns are required to contribute a higher amount. Dick Irving spoke about the backhoe, urging the Town to repair its vehicles and do proper maintenance so that they would last longer. Kim Sullivan asked what the tax impact would be for this budget. Budget Committee member Paul Spidle stated that this budget would have a tax impact of about $.17 on the tax rate. If all the articles pass, the tax rate would increase by $1.01, and if the default budget is passed along with all the warrant articles, the increase would be $.66. Mike Morasco urged the people of the Town to work together and look for ways that they can help the community.

**RESULTS: YES – 661 NO – 279**
**Article 7 PASSED**

## TOWN CLERK/TAX COLLECTOR PART TIME EMPLOYEE

**Article 8:** To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Four Hundred Dollars ($11,400.00) for the purpose of hiring a part time employee for the Town Clerk's Office, to provide public office hours for the Town Clerk and Tax Collector's Office five days a week. This represents compensation for nine months. Compensation for a twelve month period would be Fourteen Thousand Four Hundred Dollars ($14,400.00) and funding for this position will be contained in the operating budget in coming years. **[Recommended by the Board of Selectman 4-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Town Clerk Linda Foley explained that the purpose of this article is to provide office hours 5 days a week. Additionally the goal is to have backup coverage during vacations and in the evenings. There has not been an increase in staffing in this office since 1995, and the volume of work has increased to the point that more hours are needed.

**RESULTS: YES – 417 NO – 530**
**Article 8 FAILED**

## TOWN HALL IMPROVEMENT EXPENDABLE TRUST FUND

**Article 9:** To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars ($10,000.00) to be placed in the previously established Town Hall Improvement Expendable Trust Fund. This sum will come from fund balance and no amount will be raised through taxation. **[Recommended by the Board of Selectmen 3-1] [Recommended by the Municipal Budget Committee 8-1-1] Majority Vote Required**

**Discussion:** Dick Irving asked what the definition of fund balance is, and where does this money come from. Budget Committee member Tom Dwyer answered that it is money that was not spent in the previous year.

**RESULTS: YES – 486 NO – 461**
**Article 8 PASSED**

## LANDFILL ENGINEERING DESIGN/ CLOSURE EXPENDABLE TRUST FUND

**Article 10:** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars ($5,000.00) to be placed in the previously established Landfill Engineering Design Study/Closure Expendable Trust Fund. **[Recommended by Board of Selectmen 3-1] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Jeff Harris explained that we have been putting money away for several years for this. We have had studies done and test wells are in place. Kim Sullivan wanted to know how much money is in the fund now. Selectman Jerry Langdon replied that we currently have $74,938. We began last year with $108,000 and spent $40,000 this year to begin the study. A Solid Waste committee has been formed to plan for the best way to handle the closure so that it will not cost us two million dollars in the future.

**RESULTS: YES – 719 NO – 225**
**Article 9 PASSED**

## FUNDS FOR ETV

**Article 11:** To see if the town will vote to raise and appropriate the sum of Three Thousand Dollars ($3,000.00) to be placed in the previously established Epping Television Expendable Trust Fund. These funds represent the difference between the Epping Television Operating Budget and the amount of money collected in franchise fees in 2008. This sum will come from the fund balance and no amount will be raised through taxation. **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Dianne Gilbert made a motion to amend the article to change the amount to $21,413.81. The motion was seconded by Joe Denoncour. This money

does not impact the tax rate since it is money that comes from the cable subscribers. Money from the franchise fees, less expenses during the year, equals the amount of money to be transferred to this fund. Kim Sullivan asked how much money was in the fund and what the plans were for spending this year. The amount of money currently in the fund is $22,662.16. The addition of this $21,413.81 will bring the total to $44,075.97. Bill Channel replied that the plan is to finalize the upgrade to digital and purchase the equipment needed for DVD recording. There is an education channel available for us when we get enough programs to broadcast on that channel. A hand vote was taken on the amendment and the amendment passed. **The article as amended reads:**

To see if the town will vote to raise and appropriate the sum of Twenty One Thousand Four Hundred Thirteen Dollars and Eighty One Cents ($21,413.81) to be placed in the previously established Epping Television Expendable Trust Fund. These funds represent the difference between the Epping Television Operating Budget and the amount of money collected in franchise fees in 2008. This sum will come from the fund balance and no amount will be raised through taxation.

**RESULTS: YES – 723 NO – 224**
**Article 11 PASSED**

## REVALUATION CAPITAL RESERVE FUND

**Article 12:** To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the future property revaluation of the town and raise and appropriate the sum of Thirty Five Thousand Dollars ($35,000.00) and appoint the selectman as agents to expend from the fund. **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Jeff Harris explained that the State requires us to have a revaluation every 5 years. Our next revaluation should be in 2010 and is estimated to cost $70,000. Kim Sullivan asked why the line item for assessing in the 2009 budget was reduced to $25,000 when we spent $54,000 in 2008. The reason was that the Town had several BTLA cases in 2008 and we are not aware of as many pending for 2009.

**RESULTS: YES – 625 NO – 311**
**Article 12 PASSED**

## PUBLIC SAFETY FACILITIES BOND PAYMENT

**Article 13:** To see if the Town will vote to raise and appropriate the sum of One Hundred Eleven Thousand, Five Hundred Nine Dollars ($111,509.00) for the purpose of paying the 2009 principal and interest payment on the Public Safety Facility Bond. Funding to come from the Public Safety Facilities and Equipment Special Revenue Fund, a fund solely financed by revenues from ambulance fees and no amount will be raised by taxation. Passage of this article will reduce the town's operating budget by said amount. **[Recommended by the Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Town Administrator Dean Shankle explained that we have paid the building bond every year and it has always come from the Ambulance Fees. We have learned that the State wants the voters to vote on this every year since it comes from a special revenue fund. Kim Sullivan asked how many more years are left to pay on the bond. The answer was that the building should be paid by August 15, 2020.

**RESULTS: YES – 814 NO – 134**
**Article 13 PASSED**

## POLICE DEPARTMENT CRUISER

**Article 14:** To see if the Town will vote to authorize the Board of Selectmen to enter into a Three (3) Year Lease/Purchase Agreement for Forty Seven Thousand Dollars ($47,000.00) with a One Dollar ($1.00) purchase option at the end of the lease term for the purpose of leasing and equipping one (1) police vehicle for the Police Department; and to raise and appropriate the sum of Fifteen Thousand Six Hundred Dollars ($15,600.00) for the first year's payment. This lease agreement will contain a non-appropriation clause. **[Recommended by the Board of Selectman 4-0] [Recommended by the Municipal Budget Committee 8-1-1] Majority Vote Required**

**Discussion:** Police Chief Greg Dodge explained that he replaces cruisers on a regular basis. Last year the purchase price was included in the operating budget. This year the police budget had a large increase so the decision was made to lease the new cruiser and place the cost in a warrant article instead. All of his cruisers currently have over 100,000 miles and repair costs are high. We will have a higher repair budget if this article does not pass. He is negotiating for a four wheel drive vehicle and is anticipating that the bid will come in lower than budgeted. Matthew Killen felt the cruisers should be purchased outright and should be included in the operating budget. Dick Irving stated that repairing an old vehicle is still cheaper than purchasing a new one.

**RESULTS: YES – 375 NO – 580**
**Article 14 FAILED**

## POLICE DETAIL REVOLVING FUND

**Article 15:** To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. All revenues received for police special details shall be deposited into the fund and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund unreserved fund balance. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the Board of Selectman and no further approval is required by the legislative body to expend. Any surplus in said fund shall only be expended for the purpose of purchasing a new cruiser or making the annual payment on a current cruiser lease. Passage of this article will reduce the Town's operating budget by Thirty Thousand Dollars ($30,000.00). **[Recommended by the Board of Selectman 4-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Jeff Harris explained that we had set up a similar fund for the Recreation Department last year and it worked very well. When the police

department charges for the details, excess revenue is generated that would go towards the purchase of a cruiser. Paul Spidle stated that the Town has to budget money in order to be able to spend it. Since it is not possible to anticipate how many details will be requested in a given year, the police department often needs to overspend its budget which means than another department needs to cut its expenditures. Kim Sullivan questioned why the Town's operating budget would only be reduced by $30,000 when $45,000 was budgeted for this line. Jeff LeDuc replied that $15,000 of this money would be seed money since there is a time difference between when the detail needs to be paid and when the Town receives the money for it.

**RESULTS: YES – 748 NO – 200**
**Article 15 PASSED**

## EPPING TELEVISION REVOLVING FUND

**Article 16:** To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of operating the town's public television station. All revenues received from cable franchise fees will be deposited into the fund and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund unreserved fund balance. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the Board of Selectman and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. Passage of this article will reduce the Town's operating budget by Thirty Thousand Dollars ($30,000.00). **[Recommended by the Board of Selectman 4-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Jeff Harris explained that the reasoning for this article is the same as the reasoning for the previous article.

**RESULTS: YES – 716 NO – 230**
**Article 16 PASSED**

## PLANNING BOARD TRANSPORTATION IMPACT FEE GRANT

**Article 17:** To see if the Town will vote to raise and appropriate the sum of Eight Thousand Five Hundred Dollars ($8,500.00) for the purpose of completing an impact fee study, under the administration of the planning board, for transportation related impacts. **[Recommended by the Board of Selectman 3-1] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**

**Discussion:** Greg Tillman explained that we already have impact fees for the Schools and Police and Fire Departments. This study would be for implementing a fee for roads. Rockingham Planning Commission will help us with this. There are grants available, but the Town must put up half the funds.

**RESULTS: YES – 370 NO – 575**
**Article 17 FAILED**

## CORE2 PROJECT FORENSIC AUDIT

**Article 18:** To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars ($10,000.00) for the purpose of hiring an audit firm to conduct a forensic audit of the Core2 Project. **[Recommended by the Board of Selectman 3-2] [Not Recommended by the Municipal Budget Committee 3-6-1] Majority Vote Required**

**Discussion:** Dianne Gilbert explained that this was originally a citizen's petition, but the Selectmen decided to include it to determine the Town's potential liability. A forensic audit would investigate how the project was managed and whether or not correct procedures were followed. In order for the Town to spend the money for Core2, it should have first appropriated the funds. No vote was ever taken by the Town for this project In all over $250,000 was spent and the Selectmen can not explain the expenditures. Selectman Jerry Langdon spoke against this article. He is concerned that more money will be needed to complete the audit. The Finance Department currently has all the records. He feels the Planning Board should be thanked for everything done. He believes it was done legally and responsibly and will leave Epping a little better. Karen Sott supports this article and believes it will answer a lot of questions. Jeff LeDuc explained the position of the Budget Committee. Since this article was presented to them late in the budget process, the committee had many questions about what a forensic audit would accomplish and did not know why it was needed. Matthew Killen stated that a forensic audit is a review appropriate for a court of law. We should not have one board investigating another board. He made a motion to amend the article to reduce the dollar amount to zero. The amendment was seconded and discussion ensued. Dick Irving urged the voters to vote against this amendment. He listed several developers who donated money for recreation purposes and claimed this money was transferred to Core2. He believes that if the money is not spent for the proper reason it must be returned to the developers. Linda Davies was one of the original petitioners and has a background in auditing. She was told that the new parking lot would provide access to recreation land on the Lamprey River. When she checked for permits at DES last summer, she could not find one for this project. Tom Dwyer did not want to start an audit and then find out we were going to have to spend more money. He stated there is a 324 page report prepared by the Town Planner. The Planning Board tried not to do anything wrong, and tried to follow the advice of the Town's Attorney. Kim Sullivan did not think $10,000 was an adequate amount and questioned how the Town would benefit from any findings. He made a motion to move the question. The motion was seconded and a counted hand vote was taken. The vote was Yes – 39, No – 24 to move the question. The vote on the amendment to reduce the dollar amount to zero was taken and the amendment passed with a hand vote. Tom Sutliffe questioned if it was appropriate to amend an article to zero. Moderator Goodrich responded that the dollar amount could change but the subject of the article could not. A motion was then make and seconded to restrict reconsideration on this article. The motion passed with a hand vote. **The article as amended reads:**

To see if the Town will vote to raise and appropriate the sum of Zero Dollars ($0.00) for the purpose of hiring an audit firm to conduct a forensic audit of the Core2 Project.
**RESULTS: YES – 439 NO – 508**
**Article 18 FAILED**

**CAPITAL RESERVE FUND CLOSURE**
**Article 19:** To see if the Town will vote to discontinue the Following Capital Reserve Fund: GMC 1-Ton Pickup created in 2002. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. **[Recommended by the Board of Selectman 4-0] Majority Vote Required**

**Discussion:** Jeff Harris explained that this was simply a housekeeping article.
**RESULTS: YES – 802 NO – 126**
**Article 19 PASSED**

**RECOMMENDATIONS "TALLY VOTES" ON WARRANT ARTICLES**
**Article 20:** To see if the Town will vote pursuant to RSA 32:5, V-a to require that all votes on recommendations on budget items or warrant articles by the Municipal Budget Committee and the Governing Body shall be recorded votes, and that the numerical tally of such votes shall be printed in the Town Warrant next to the affected warrant article. **[Recommended by the Board of Selectman 4-0] Majority Vote Required**

**Discussion:** Finance Director Lisa Fogg explained that according to State law, we cannot put recommendations on warrant articles unless they are considered "special". By passing this article we are authorizing the Board of Selectmen to include these recommendations as has been our practice.
**RESULTS: YES – 580 NO – 339**
**Article 20 PASSED**

***BY PETITION:* LAMPREY RIVER YOUTH SOCCER**
**Article 21:** To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars ($2,000.00) to support the Lamprey River Youth Soccer. **[Recommended by Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**
**RESULTS: YES – 655 NO – 282**
**Article 21 PASSED**

***BY PETITION:* EPPING YOUTH ATHLETIC ASSOCIATION**
**Article 22:** To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars ($3,000.00) to support of the Epping Youth Athletic Association. **[Recommended by Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 9-0-1] Majority Vote Required**
**RESULTS: YES – 710 NO – 241**
**Article 22 PASSED**

***BY PETITION:* ROCKINGHAM NUTRITION & MEALS ON WHEELS PROGRAM**
**Article 23:** To see if the Town will vote to raise and appropriate the sum of Three Thousand Nine Hundred Eighty Eight Dollars ($3,988.00) to support the Rockingham Nutrition & Meals on Wheels Programs service providing meals for older, homebound and disabled Epping residents. **[Recommended by Board of Selectmen 3-1] [Recommended by the Municipal Budget Committee 7-2-1] Majority Vote Required**
**RESULTS: YES – 666 NO – 286**
**Article 23 PASSED**

***BY PETITION:* LAMPREY HEALTH CARE**
**Article 24:** To see if the Town will vote to raise and appropriate the sum of Three Thousand Eight Hundred Dollars ($3,800.00) to support the Lamprey Health Care Program. Lamprey provides senior transportation and affordable medical care to the residents of Epping. **[Recommended by Board of Selectmen 3-1] [Recommended by the Municipal Budget Committee 6-3-1] Majority Vote Required**
**RESULTS: YES – 567 NO – 376**
**Article 24 PASSED**

***BY PETITION:* ROCKINGHAM COMMUNITY ACTION**
**Article 25:** To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Three Hundred Fourteen Dollars ($11,314.00) to defray the costs provided to Epping residents by Rockingham Community Action, a private, non-profit, multi-service, anti-poverty agency. Rockingham Community Action provided Epping residents with $256,001.00 in direct assistance and 1,770 units of service between July 1, 2007 through June 30, 2008. **[Recommended by Board of Selectmen 3-1] [Recommended by the Municipal Budget Committee 6-3-1] Majority Vote Required**
**RESULTS: YES – 481 NO – 462**
**Article 25 PASSED**

***BY PETITION:* THE RICHIE MCFARLAND CHILDREN'S CENTER**
**Article 26:** To see if the Town will vote to raise and appropriate the sum of Three Thousand Nine Hundred Dollars ($3,900.00) for the Richie McFarland Children's Center. **[Recommended by Board of Selectmen 3-1] [Recommended by the Municipal Budget Committee 6-3-1] Majority Vote Required**
**RESULTS: YES – 469 NO – 470**
**Article 26 FAILED**

**PREPAYMENT OF PROTERTY TAXES**
**Article 27:** To see if the Town will vote to allow the Tax Collector to accept payments in prepayment of taxes in accordance with RSA 80:52-a. No taxpayer shall be allowed to prepay taxes more than Two (2) years in advance of the due date of the taxes. **[Recommended by the Board of Selectman 4-0] Majority Vote Required**

**Discussion:** Tax Collector Linda Foley explained that presently the Town must refund any overpayments of taxes that exist as of December 31st each year. This article would allow the Tax Collector to carry these credits forward to the following year. It will also allow taxpayers to pay in advance if they wish.
**RESULTS: YES – 589 NO – 349**
**Article 27 PASSED**

**PAYMENT BY CREDIT CARD**
**Article 28:** To see if the Town will vote to allow the Tax Collector and Town Clerk to accept on-line payment of local taxes,

charges generated by the sale of utility services, or other fees by use of a credit card in accordance with RSA 80:52-c. The Town may add to the amount due, in addition to penalties and interest payable, a service charge for the acceptance of the card. The amount of the service charge shall be disclosed at the time of the bill. **[Recommended by the Board of Selectman 4-0] Majority Vote Required**

**Discussion:** Tax Collector Linda Foley explained that this article will allow the Town to accept on-line payments by credit card. The plan is to utilize a 3rd party vendor to process these payments. A convenience charge will be assessed and paid by the user of the card and the Town will get the full amount of the payment due. Rob Graham made a motion to amend the article to read "The Town will add to the amount due,..." The motion was seconded and the amendment passed with a hand vote. **The article as amended reads:**

To see if the Town will vote to allow the Tax Collector and Town Clerk to accept on-line payment of local taxes, charges generated by the sale of utility services, or other fees by use of a credit card in accordance with RSA 80:52-c. The Town will add to the amount due, in addition to penalties and interest payable, a service charge for the acceptance of the card. The amount of the service charge shall be disclosed at the time of the bill.

**RESULTS: YES – 590 NO – 355**
**Article 28 PASSED**

***BY PETITION:* RESCIND POLICE DETAILS**

**Article 29:** To see if the Town will vote to rescind the ordinance adopted at the March 1995 Town Meeting per Article 29 requiring the exclusive use of uniformed policemen at construction work sites. School zones, state roads and signaled intersections are exempt from this article. **Majority Vote Required**

**Discussion:** Dianne Gilbert explained that this article would allow the Police Chief to choose whether a detail required an officer or could be handled with a trained flag man. Currently only police officers can be used and this results in a higher cost to the company needing the detail. It also means that when a police detail is required, the expense must come out of a budgeted line. Rene Archambault made a motion to include the sentence "This article will take effect March 10, 2150." He would like the detail revenue to remain in town. The motion was seconded by Rich Cote. Chief Dodge explained that in 1995, he asked the Selectmen to include the present ordinance on the warrant because the sheriff's department was being assigned all the details on Route 101, and Epping officers were losing out on the chance to work. Regardless of whether or not this article passes, RSA 105:9 gives him the authority to decide who will be assigned to a detail, and he will continue to supply a police officer. There was a hand vote on the amendment and the amendment failed. Matt Killen asked if civilian flaggers are certified. Chief Dodge responded that we have used civilian flaggers in the past with some problems, he believes they are trained but not for controlling traffic. Discussion on this article ended and the Moderator moved on to the next article.

**RESULTS: YES – 582 NO – 340**
**Article 29 PASSED**

***BY PETITION:* LAND ACQUISITIONS BY TOWN MEETING VOTE**

**Article 30:** To see if the Town will vote to require acquisitions of land in the name of the Town, by any town board or commission, be put before the Town Meeting for consideration whenever said acquisition of land includes an easement, pre-existing or proposed, as part of the acquisition. Public utility and railroad easements are exempt from this article. **Majority Vote Required**

**Discussion:** Dianne Gilbert explained that currently if the Conservation Commission wants to purchase land they need only get the approval of the Board of Selectmen. If the Board of Selectmen wishes to purchase land they need to hold a public hearing and then taxpayers can petition to stop the purchase. The Conservation Commission frequently partners with a land trust for their purchases. The land trust will approach the seller to place a Conservation Easement on the land prior to the sale, because the Town cannot legally sell an easement on town owned land. Jerry Langdon spoke against this article. During his years of involvement with the Conservation Commission he has seen times when the Commission had very little money and the only way they could acquire land was with the assistance of another reputable organization. That organization wants assurance before they invest in the purchase that the land will remain undeveloped, therefore the easements have been in place. The Conservation Commission was able to secure a 400 acre parcel with a value of $2,000,000 for a cost to Epping of only $187,000. This would not have been possible without assistance. Rob Graham stated that land purchases can be time sensitive and the Commission might not be able to wait for a Town vote. Conservation Commission member John Bennett spoke of land on the Lamprey River that recently became available. We were able to share the cost and acquire the land for $45,000 rather than the sales price of $90,000. Although the land is wet, it connects to a wild life corridor that goes all the way to Pawtuckaway. An agreement was written to prohibit buildings or development on this lot, and Epping was able to secure a canoe launch and the rights to archaeological activities. All of this information was available to the Board of Selectmen, and 2 public hearings were held.

**RESULTS: YES – 490 NO – 444**
**Article 30 PASSED**

***BY PETITION:* LAND USE CHANGE TAX REVENUES**

**Article 31:** To see if the Town will vote to return all land use change tax revenues (LUCT) to the General Fund for the purpose of relieving property taxes as originally intended/passed by the New Hampshire Legislature (RSA 79-A). LUCT monies currently held by the Conservation Commission to be exempt. **Majority Vote Required**

**Discussion:** Greg Tillman stated that passing this article would eliminate any funds coming to the Conservation Trust. When times are good, we receive a lot of revenue from the LUCT, but when the economy is slow, we receive very little. Rob Graham said that the goal of Cur-

rent Use is to encourage conservation by allowing the land owner to keep undeveloped land at a lower tax. He made a motion to amend this article to read "To see if the Town will vote to place all LUCT revenue in the Conservation Fund." The motion was seconded by Jerry Langdon. Paul Spidle stated that in the past few years the Conservation Commission has received a large amount of money from LUCT, and if we were to give all the revenue to Conservation the taxpayers would not get any benefit from this source to offset taxes. Jeff Harris felt that our current cap of $75,000 was sufficient. John Bennett stated that conservation land provides an indirect benefit to taxpayers since it does not require services and it helps to preserve the rural character of our Town. Jeff Harris made a motion to move the question. The motion was seconded and it was voted to move the question. A hand vote was taken on the amendment and the amendment failed. Tom Dwyer then made a motion to add the following sentence to the article: "This will discontinue all funding to the Conservation Fund". It was seconded by Rob Graham. Tom felt this amendment was necessary so that people would understand what their vote would mean. A hand vote was taken on the amendment and the amendment passed. Matt Killen made a motion to further amend the article to read: "This article will expire at the end of the calendar year". The motion was seconded by Mike Morasco. A hand vote was taken and the amendment passed. **The article as amended reads:**

To see if the Town will vote to return all land use change tax revenues (LUCT) to the General Fund for the purpose of relieving property taxes as originally intended/passed by the New Hampshire Legislature (RSA 79-A). LUCT monies currently held by the Conservation Commission to be exempt. This will discontinue all funding to the Conservation Fund. This article will expire at the end of the calendar year.

**RESULTS: YES – 500 NO – 432**
**Article 31 PASSED**

***BY PETITION:* CONSERVATION FUNDS**

**Article 32:** To see if the Town will vote to adopt the provisions of RSA 36-A:4-a,I (b) to authorize the conservation commission to expend funds for contributions to "qualified organizations" for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property. **Majority Vote Required**

**Discussion:** Greg Tillman stated that this article was presented because the State has said that the Conservation Commission must first ask the Town for their authorization to enter into an agreement with a second entity when the Town has no legal interest in the property. Jerry Langdon gave an example of how this has happened in the past. The Conservation Commission made a donation of $1,000 to a forest society that in turn purchased land on the Lamprey River. The Town was not the purchaser of the property, but the people of the Town now have access to this property. Paul Spidle asked if the expenditure needs to be approved by the Board of Selectmen. Greg Tillman answered no, but the land does have to be located in Epping. Mark LeClerc cautioned the voters that in the future the forest society could cut all of the timber on the property, and the Town should have control over this. Jerry Langdon replied that all our agreements have a clause that the property must have a forestry management plan. Dianne Gilbert and Greg Tillman disagreed on whether or not the RSA restricted the donation to purchases of property which are within the Town. Discussion on this article ended and a motion was made and seconded to adjourn the meeting.

**RESULTS: YES – 442 NO – 496**
**Article 32 FAILED**

The deliberative session of the annual meeting was adjourned at 11:30 P.M.

*Respectfully submitted,*
*Linda Foley, Town Clerk*

# Special Town Meeting

**June 16, 2009**

The meeting was called to order at 7:05 P.M. by Moderator Robert Goodrich at the Epping Middle High School Gymnasium.

**Water Line Extension**

To see if the Town will vote to raise and appropriate the sum of $309,650 (Three Hundred Nine Thousand Six Hundred and Fifty Dollars) for the construction of a water-line extension from the Commons Building to Old Stagecoach Condominiums, and to authorize the Selectmen to apply for, obtain and accept said amount from the State Revolving Loan Program, and to determine the rate of interest thereon and the maturity and other terms thereof, and authorize the Selectmen to take any other action or to pass any other vote relative thereto. One half of the principal of the loan $154,825 (One Hundred Fifty Four Thousand, Eight Hundred Twenty Five Dollars) will be forgiven by the American Recovery and Reinvestment Act thru the State and the remainder plus interest will be repaid by those customers connecting to the water line. Passage of this article will have no impact on the tax rate. **[Recommended by the Board of Selectmen 5-0; Recommended by the Municipal Budget Committee 11-0] [2/3 Majority Vote Required]**

**Discussion:** There was a motion by Selectman Thomas Gauthier to accept the article as read. The motion was seconded by Selectman Rene Archambault. Water & Sewer Commissioner Henry DeBoer explained the article. The water line would run north on Route 125 from Epping Commons and connect to the water supply for the Old Stagecoach Condominiums. Any properties between the Commons and the Condominiums would also be able to connect to Town water. This will give additional fire protection to the properties along the route and will help in the development of other properties along Route 125. The agreement will be between the State of New Hampshire, Epping Water & Sewer Commission and Old Stagecoach Condominium Associa-

tion. Other homes in the area with poor quality water may be able to connect to the system depending on the cost.

A ballot vote was taken. Polls were open from 7:20 P.M. to 8:20 P.M.

**RESULTS: YES – 120 NO – 1**
**The Article Passed**

**Sewer Pump Station**

To see if the Town will vote to raise and appropriate the sum of $246,000 (Two Hundred Forty Six Thousand Dollars) for the construction of a new sewer pump station to replace the existing 40 year old Mill Street Pump Station, and to authorize the Selectmen to apply for, obtain and accept said amount from the State Revolving Loan Program, and to determine the rate of interest thereon and the maturity and other terms thereof, and authorize the Selectmen to take any other action or to pass any other vote relative thereto. One half of the principal of the loan $123,000 (One Hundred Twenty Three Thousand Dollars) will be forgiven by the American Recovery and Reinvestment Act thru the State and the remainder plus interest will be repaid by the Sewer Reserve Funds. Passage of this article will have no impact on the tax rate. **[Recommended by the Board of Selectmen 5-0; Recommended by the Municipal Budget Committee 11-0] [2/3 Majority Vote Required]**

**Discussion:** A motion was made by Selectman Thomas Gauthier to accept the article as read. The motion was seconded by Selectman Rene Archambault. Water & Sewer Commissioner Joseph Foley explained the article. The Mill Street pump station is 40 years old and is used to pump sewerage from south of the Lamprey River to the sewer lagoon. Since most of the commercial development has taken place south of the river, most of the sewerage has to be pumped, and the capacity of the pump station has been exceeded. When the river floods, water comes over the top of the pump and we end up pumping this water as well as sewerage and it all goes into the lagoon for treatment. In addition, there are safety concerns when one of our employees needs to go down into the pump area. The Water and Sewer Commission has been putting money aside for this project, so there is money in the reserve account to cover the Town's portion of this article. Virginia LaPierre asked where the new pump station would be located. Joe answered that it would be in the same location, but would be elevated so the flood water would not come in.

A ballot vote was taken. Polls were open from 7:20 P.M. to 8:20 P.M.

**RESULTS: YES – 119 NO – 2**
**The Article Passed**

The meeting was adjourned at 8:30 P.M.

*Respectfully submitted,*
*Linda Foley, Town Clerk*

# Committee Reports

## Board of Selectmen

2009 can best be described as a "Banner" year for the Town of Epping.

2009 saw the departure of Selectman Jeff Harris and Jerry Langdon along with the arrival of new comers James McGeough and Rene Archambault.

We attempted to focus on "all thing positive" for the town. For example; Selectman McGeough took over ETV as the Selectman's representative and immediately with the assistance of Dr. Dean Shankle our Town Administrator made sweeping changes in equipment and the mission of ETV. Today we enjoy a second to none ETV with its enhanced television guide and additional programming.

Selectman Karen Sott spearheaded the reorganization of the Building and Code Enforcement/Planning Department to what is now the new Community Development Department. As a result of the reorganization, we have hired our new part time Building Inspector, Mr. Dennis Pelletier. Dennis brings with him to the job a wealth of knowledge and experience.

The Selectmen also approved several conservation projects such as the Folsom Mill Road project. These projects are aimed at reducing flooding, beautifying and making the areas accessible for recreational use. We also approved projects like the fabulous Waterstone project directly behind Burger King. We look forward to the anticipated March 2010 opening of the 78,000 square foot Market Basket project and movie theater complex. Although nothing is etched in stone, we are hearing rumors of top shelf establishments and are looking forward to new businesses coming to our Town.

In 2009, we also welcomed the Lion's Club to Epping—a most welcome addition.

New Selectman Jim McGeough and Rene Archambault graduated from the LGC's Getting to Know The Territory Class in June of 2009.

Epping residents such as Christine Charlton, who saved a child who had drowned and the McPhee Family of their High Point Festival, which this year, featured an international horse shoeing competition made this town proud. This is an example of what good can come about when everyone works together.

Selectman Dianne Gilbert had oversight of the Landfill and Transfer Station while Chairman Thomas Gauthier had oversight of the Fire and Police Departments.

2009 saw a marked improvement at the landfill as much of the debris is placed into containers where it is not visible and hauled away as the containers fill up. Over at the transfer station, safety rails were installed for the safety and security of our employees and the citizenry.

With regards to the Fire Department, 2009 saw the hiring of our new Fire Chief Jeffrey Leduc. Much needed new equipment and turnout gear was purchased for firefighters.

One of our biggest accomplishments in 2009 was the buy down of the tax rate. Under the tutelage of our Chairman we insisted that Department Heads maintain no more then a 3% increase in their budgets. Accordingly we were able to keep the tax rate unprecedently low with the tax rate going from $19.69 to $19.95.

Finally, looking ahead to 2010 and beyond, the Board of Selectmen look forward to welcoming the plethora of new businesses in particular the Market Basket store and the movie theater along with all of the new homes being built and the potential new businesses referenced above. This is truly a great time to be a resident of this small town that we proudly call our home, Epping.

## Cemetery Trustees

This year we had another successful year in the care of our Town's Cemeteries. Many of our cemeteries were visited by people in town and have received many compliments on the wonderful condition they were all kept in. Every year the cemeteries look better and better, therefore needing less cleanup in the spring which has afforded the cemetery board to add a few cemeteries to the list this year. We are looking forward to hopefully adding yet a few more this spring as well, for the same amount of money in which we always have to work with.

This year we were exceptionally lucky to have a group of volunteers gathered by Amy McPhee and her family who took on an enormous amount of work in the complete cleanout of the cemetery located on Prescott Road known as Prescott 2. This was a huge undertaking and we cannot say enough how much all of their hard work is appreciated. We have not had the money in our cemetery budget to clean this particular cemetery out and it has not been done in years because of the sheer amount of work it entailed and money it would have cost the town. We invite anyone in town to go out and see what a wonderful job they have done, so again thank you to all that worked on this huge project. It is wonderful to know that people care enough to do these things so when we were approached we could not have been happier.

We as a board are looking forward to another great year and are continuing on with setting a higher standard that our town can be proud of year after year. Thank you to our maintenance worker Jonathan Hutchinson for all of your hard work.

*Cemetery Trustees: Daniel Harvey, Paul Ladd, Grace Frost*

## Conservation Commission

The Conservation Commission is happy to have a new website, check us out at www.eppingconcomm.org. The website includes descriptions and maps of several of Epping's conservation areas; plan to visit a few in the upcoming year!

The annual Epping canoe race, an ongoing event for more than 30 years now, went off without a hitch. We again thank all our volunteers, and we thank Zampa's for donating prizes. Everyone had a great time, and we encourage you to come to the 2010 race to watch, or participate! Enjoy canoeing on the Wild and Scenic Lamprey!

In other business, the Commission had a survey completed and recorded this year of the Fox Run conservation area, to clarify the boundaries of that parcel. The economic downturn significantly reduced new development proposals in Epping, and consequently we reviewed and commented on only a few wetlands-fill applications in 2009.

Finally, the Conservation Commission was pleased to acquire 11 acres at the junction of the Lamprey and Pawtuckaway Rivers. The property, which is located next to the historic Folsom Mill site, contains several stone foundations, a remnant mill flume, and important wildlife habitat. The wildlife values, and fishing opportunities, were enhanced when an adjacent parcel was subsequently protected through the Federal Floodland Protection Program. We thank our partners, the Southeast Land Trust and the Lamprey River Advisory Committee, who helped make all of this happen.

*Tracy Archambault*
*John Bennett*
*Amos Clapp*
*Jeff Conrad*
*Sonja Gonzalez*
*Scott Pim*
*Greg Tillman*

## Fire Department

Epping Fire Department continues its tradition of providing emergency medical and emergency fire service to the residents of Epping with highly motivated and qualified EMT's and Firefighters. We responded to 753 emergency medical calls and 269 emergency fire calls in 2009.

Epping Fire Department continues its focus on training and the advancement of the department members. We currently have four members enrolled in an EMT (Emergency Medical Technician) class that is being hosted at the Epping Fire Department. Four members have recently completed a more advanced medical training class (Emergency Medical Technician – Intermediate) and are waiting to test at the State level for their certification. With this advanced training, the EMT-I's will be able to initiate Advanced Life Support procedures such as starting IV's and administering certain medications. Several members completed fire certification classes this past year; Two graduated from Firefighter I, Three from Firefighter II, one from Hazardous Materials Technician and three from a Rapid Intervention Team (RIT) class. The RIT class is an advanced rescue class that instructs the firefighter on how to rescue another firefighter that may become trapped or lost in a burning building. At each fire or rescue scene there is a team of three to seven firefighters designated as the RIT team. We are fortunate to have a Hazardous Materials Technician on the department. Because of our location and the major transportation routes that run through Epping, we have several hundred trucks carrying hazardous materials passing through and operating in our community daily. We also have several fuel storage facilities within our community. Having a Hazardous Materials Technician on this department means that we will be able to more quickly mitigate a hazardous materials incident. We also belong to the Seacoast Technical Assistance Response Team. This team is made up of firefighters from the seacoast area. They are called upon to assist communities in the seacoast region with major hazardous material incidents.

We were awarded a $3400 matching grant from the Department of Resource and Economic Development for forestry equipment. We have also applied for a grant through the Assistance to Firefighter Grant program for the purchase of a fire engine. This program is administered through the Federal Emergency Management Agency (FEMA). We are always attempting to locate available grants and monies to alleviate high cost items in the local budget.

The men and women of this department have responded to several serious emergency medical calls this year. We called upon helicopters eight times this year to transfer patients to the hospital. Medical evacuation through the use of helicopters is for serious life-threatening injuries. Time is always a factor when dealing with these injuries. A helicopter is able to transport patients to appropriate facilities faster than ground transport in certain situations. I would like to recognize all the members of the Epping Fire

Department who respond to help others in the time of need. Their compassion and expertise while performing in highly stressful and environmentally challenging conditions should not go without mention.

We welcome Tim Cole as our third full-time firefighter. He began his career with Epping Fire Department in March. Tim is a Certified Firefighter and Emergency Medical Technician-Intermediate. In an effort to become more involved with the community he has already moved to Epping. We also look forward to working with our new Emergency Management Director Timothy Flowers.

Plans for 2010 include increased Fire Prevention awareness and initiating new education programs for the schools and adults in our community. We now have two Child Passenger Safety Seat Technicians on the department. We encourage all residents to call the department to make an appointment to have your child passenger seat inspected for proper installation.

I would like to thank the residents, the Board of Selectmen, Town Office Staff and the Board of Fire Wards for your support. It is a joint effort running a department, and working with professional individuals like you allow for a more efficiently run department.

We are always looking for new motivated individuals who would like to serve their community by becoming a member of the Epping Fire Department. Members of the Fire Department can receive training to become Firefighters and/or EMTs. Please do not hesitate to contact any member of this department or visit us on the web at www.eppingfire.com.

*Respectfully Submitted,*
*Jeffrey LeDuc, Fire Chief*

## General Assistance (Welfare) Department

Another year has come and gone, and as in the past I've shared with you the many resources that are available to our Epping residents who are unable to provide for themselves and their families. The Town of Epping New Hampshire provides assistance to qualified individuals for basic living needs in accordance with State Statute RSA:165 implies that, "If a person is poor and unable to maintain himself or herself" the Town has ***no other choice*** but to assist. The Town's welfare was established to ensure that those residents who have a real need for financial assistance can obtain funding from the Town in an appropriate manner. The objective of the Town's welfare is to provide assistance to those who qualify, and to assist them in obtaining long-term financial security through other available resources.

The Food Pantry is available yearround to serve those in need. To visit the food pantry, please call my office or come in to see me so I can reach the appropriate person to help you. Because I am aware of other resources such as federal programs, state programs, county assistance programs and shelters I am able to direct the people of Epping with resources that serve the needs of the poor as well as the budgetary needs of the town. There is Rockingham Community Action Program which has been a significant resource in meeting the needs of our residents.

I have many brochures for information on the Legal Advice & Referral Centers, Families First, Healthy Kids, WIC, Senior Prescription Discount Pilot Programs, and Shelters and Service Link. The Compass Program is still going strong. This is a program to help the unemployed or underemployed develop skills that will lead to self-sufficiency and offer job-training services.

**If you feel that you or your family needs assistance or information how to receive assistance, please do not hesitate to call my office at 679-1202, ext. 114.**

*Phyllis E. McDonough*
*Welfare Administrator*

## Harvey-Mitchell Memorial Library

2009 was a very busy year at the library, with 37,576 items circulating, a 7.7% increase over 2008. We had 21,420 visitors, an increase of 10% over 2008. We own 21,034 books, audio books, DVDs and videos, and we have 4,358 registered patrons.

The Children's Department was refurbished with new carpeting and tile, a new DVD storage cabinet, additional book shelving, and two new computers for research and school work. We purchased a digital camera to document great moments from our programs and activities.

The annual toy sale, coordinated by Andrea Meyer and Heather Clark, was a big success.

"Navigating the Nile", our summer reading program, was coordinated with Barbara Young and MaryAnne Nicosia of the Epping Elementary School. Our student assistants were Hannah Kimball and Shannon Nollet. Our volunteers were Colin Nollet, Eric Ouellette, Oliviah Kimball and Alyssa Paolini. 267 youth registered for the program and read more than 1,922 hours.

**5,299 people attended**
**307 programs:**

| | | |
|---|---|---|
| 153 | Story times | 3,065 |
| 78 | Mapletree Learning Center visits | 907 |
| 18 | Seacoast Learning Collaborative visits | 295 |
| 11 | PJ nights | 398 |
| 6 | Toy play days | 130 |
| 14 | School vacation movies | 183 |
| 22 | Story explorers | 184 |
| 2 | Day camps | 34 |
| 1 | Halloween party | 62 |
| 1 | Gift of reading | 32 |
| 1 | Christmas tea | 9 |

We continued to offer movie nights for adults on fourth Thursdays, and the Dusty Old Mystery Group book discussions on third Wednesdays. We offer free museum passes, bestsellers, classics, audio books and new DVD titles.

On the main floor we added a storage credenza and we increased shelving for large print books.

The Board of Trustees upgraded our technology, revised its Bylaws and developed a Personnel Policy.

Our Trustees are Michael Swegles, President; Abby Constantineau, Vice President; Lynn Reinhard, Treasurer; Joan Harlow, Secretary; and Nan Nutt.

We said goodbye to Interim Director Laurie Dudley, Library Assistant Simonne Murphy, and Student Assistant Rebecca Day.

With our staff—Tracie Wilkins, Children's Librarian; Nancy Andrews, Library Assistant II; Deborah Allen, Evening Supervisor; Marissa Bean, Student Library Assistant; Danielle Bennis, Saturday Children's Department Aide; and Dorothy Semprini, Custodian—I thank the Friends of the Library and Epping residents for their continued support. We look forward to seeing you in the library in 2010.

*Respectfully submitted,*
*Bradley A. Green, Director*

## Historical Society and Museum

Now in its 38th year, the Epping Historical Society & Museum continues to document, preserve and share the many aspects of our town's unique history by easy access to hundreds of computerized family and cemetery records, documents, maps, photos and displays.

Last February the main research room in the NH Archives in Concord was dedicated to our own Gov. William Plumer. By request, Madelyn Williamson spoke to Gov. Lynch, the Executive Council and other officials about Plumer's life in this town he loved so well, his role in New Hampshire and in the history of our country.

At a ceremony in the Veteran's Cemetery in Boscawen, the family of Norman St. Laurent, a World War II soldier from Epping who died in a Manchurian prison camp in 1942 was presented with a Purple Heart in his name. The flag given in Norman's honor years ago is now prominently displayed in our town hall.

Each year we present scholarships to a student of history. The full award this year went to Corey Blanchard, an Epping graduate, history major and future teacher of history.

We have again welcomed a number of visitors including a great group of Epping students who left knowing a lot more about their town, the brickyards and just what a bootjack and a Native American talking stick are all about.

For their contributions and support this year we especially thank board member Pamela Currier, Analesa Harvey, Danielle McRae, John Foote, Sherry Chase, Will and Joyce Ralph, Forrest True, Diana Witherell, Epping TV and the Epping Garden Club.

The Historical Society is open Mondays 10:00 A.M. – 1:00 P.M. & Wednesdays 10:00 A.M. – 2:00 P.M. or by appointment 679-5482 or 679-8855.

## Planning Board

The Planning Board consists of five voting members: Greg Tillman, Mike Morasco, Tom Dwyer, Jr., Steve Colby and Selectman's Representative Karen Sott; and one Alternate, Dave Crowell, who was new to the Board in 2009.

The Board voted Greg Tillman as Chairman, and Mike Morasco as Vice Chairman. The Board could not do its job without the help of the Planning Department: Circuit Rider/Planner Clay Mitchell and Planning Board Assistant Phyllis McDonough.

Even after the downturn in the economy, Epping still continues to build. The Brickyard Square Development is finally underway, with a 77,232 square foot Market Basket that will open in 2010 and a 40,659 square foot, twelve (12) screen cinema which is proposed to open in 2011. The Board is pleased that high-value commercial developments are being put in at the Route 125 and Route 101 interchange, and welcomes both the tax revenue and the new commercial and recreational opportunities these developments provide to Epping residents. There will be more to come on the 279,350 square foot building footprint site, how exciting.

In 2009 the Board reviewed eighteen (18) noticed Site Plans, along with a variety of informal discussions, four (4) Lot Line Adjustments, and one (1) smaller Subdivision. The Board continues its work on updates to the Master Plan, regulations, and new zoning amendment proposals.

All questions and issues relating to planning in the Town of Epping should be brought to Phyllis McDonough, at 679-1202, ext. 114. If necessary she will forward long-range planning or site plan issues to the new Town Planner. Contacting Ms. McDonough will insure a timely meeting with the Planner.

The entire Board and Staff as always wish to thank the citizens of Epping for the support, interest, and input we receive throughout the year. Please continue to let us know how we're doing.

*Board Members: Greg Tillman, Mike Morasco, Tom Dwyer, Jr., Steven Colby and Selectmen's Representative Karen Sott.*

*Alternate, Dave Crowell.*

*Planning Board Assistant,*
*Phyllis McDonough.*

## Police Department

The Epping Police Department had a busy year, however, as always, we made it through to 2010. As many of you know, I had a personal medical setback which required surgery and a fairly lengthy recovery. I am pleased to report all is well and I want to thank Lieutenant Michael Wallace, Sergeant Jason Newman, Sergeant Sean Gallagher, and Administrative Assistant Carol Ann Bonenfant for keeping the department running smoothly in my absence. Thank you to all the dedicated men and women of the Epping Police Department for their continued support. They are all hard workers and provide this Town with the best possible service. Some of our officers sustained off-duty injuries in 2009 and as of this writing are still recovering. We hope to see them back to work soon.

Reportable crimes in 2009 dropped slightly as compared to the same period last year. Tough economic times contribute directly to our crime statistics.

Although we hope to see our numbers go down for reported crimes, with the anticipated commercial growth we project that our calls for service will increase.

As always, we welcome comments and suggestions you have and invite you to call the Police Department.

To vary from past years, I have added a "Did You Know?" section to this report. I thought it would be a nice change.

**"Did You Know?"**

- The first Police Chief on record in Epping was, Chief Frank E. Bean, elected on March 14, 1874.
- The Epping Police Department had its original offices on the top floor of the Town Hall.
- The longest serving Chief of Police is the current Chief, Gregory C. Dodge.
- The second longest serving Chief was Chief Edward T. Lavoie who served from March 1948 until March 1969.
- Epping has had four **Superintendents** of Police; two **Constables** of Police and twenty-four have held the title of **Chief** of Police.
- The former police station in the basement of Town Hall was first expanded in 1988, adding an office, its first bathroom and larger evidence room. In 1991 our first training room was added.
- The "old" police station in Town Hall is now home to the Planning Board, Building Inspector, and Code Enforcement offices. Epping TV occupies the old Police Training Room.
- The Epping Safety Complex, which houses both the police and fire departments, was first occupied in January of 2001 and will be 10 years old next year.
- The Safety Complex was approved the first year it was presented to the voters at a cost of $1.3 million in March of 1999.
- The Epping Municipal Court was housed in the current meeting room of Town Hall until 1985.
- The Epping Municipal Court ended its session when Judge Kendall Chase reached mandatory retirement age. By statute the Exeter District Court had to have an "Epping Session" in Epping until the Legislature changed the law and made us part of the Exeter District in 1986.
- Judge Kendall Chase was the last "non-attorney" judge to sit on the bench in the State of New Hampshire.
- Irene Cote of Epping served as both the secretary for the Board of Selectmen and Clerk of the Epping Municipal Court. She was an employee of the Town for 31 years and served as Court Clerk for 10 years.
- The former Epping Municipal Court judge's bench and witness stand can be seen at the Epping Historical Society.
- The last Police Chief was *elected* in March 1981.
- Currently on the Police Department there is only one officer eligible for retirement and a second will become eligible in 2010 and a third in 2012.
- There are still old jail cells in the basement of Town Hall now serving as a place for storage of old records.
- The Epping Police Department was first automated (use of police software) in 1995.
- In 1980 the Epping Police Department was typing reports and using carbon paper. Most of the younger population today has no idea what carbon paper is.
- In 1988 the department purchased their first cell phone. It came in a leather bag, was about the size of a loaf of bread and used only by a few of the officers.
- The Police Department did not provide 24-hour patrol coverage until 1988.
- As of 2009 you can follow your police department on **Twitter** and **Facebook**.

I hope you enjoyed some of our facts and on behalf of the entire Police Department, we would like to extend our wishes for a safe and prosperous 2010.

*Respectfully Submitted,*
*Chief Gregory C. Dodge*

**Water and Sewer Connection Fees Received in 2009**

| | | |
|---|---|---|
| PSNH | $500 | Sprinkler Connection |
| Holy Grail | $11,840 | Water |
| Holy Grail | $11,840 | Sewer |
| Pearson Way | $6,000 | Water |
| Pearson Way | $30,000 | Sewer |
| **Total** | **$60,180** | |

# Public Works Department

**Water and Sewer Commission**

In 2009 the Water and Sewer Commission was successful in securing funding for two infrastructure expansion and improvement projects through the American Recovery and Reinvestment Act of 2009 (ARRA). The water system will be expanded approximately 3,572 feet north on Route 125 to connect the Old Stagecoach Condominiums to the Municipal water system. Not only will this expansion solve a persistent problem with poor water quality for residents of Old Stagecoach Condominiums; it will provide water for future commercial development on Route 125.

The second approved ARRA project is the replacement of the Mill Street Sewer Pump Station. Originally built in 1967, the pump station services approximately two-thirds of the flow in Town. The pump station lies along the Lamprey River and is prone to flooding during heavy rain events, such as those experienced in 2006 and 2007. The new pump station will be located higher on the river bank to avoid flooding, and the new design will eliminate confined space entry.

The Water and Sewer Commission continues to work with NHDES in the permitting of Hoar Well #3. The process has proven to be very time consuming, but the outcome should be a highly productive well which will help satisfy the current and future water needs of the community.

Additional water projects in 2009 included the complete refurbishment of the Pleasant Street Water Tower, and an extension of the water main down Route 125 to service the new Brickyard Square Plaza. As it looks to the future, the Water and Sewer Commission continues to explore potential water sources for the Town of Epping.

### Highway Department

In 2009 the Highway Department acquired a Brush Bandit wood chipper, allowing for a speedy clean up of the remaining ice storm debris as winter finally gave way to spring. Due to the extensive tree damage throughout Town, FEMA funds were available to purchase the wood chipper; a much welcomed addition to the Department.

In addition to replacing various old culverts around Town, the Highway Department paved several miles of roads, including a total reconstruction of Bunker Avenue. Additional roads that received new pavement were Moore Street and Tami Lane, as well as sections of N. River Road, Mast Road, Beede Road and Martin Road.

Addressing drainage issues is an ongoing concern, as it is imperative to the longevity of roads. Routine ditch work and tree trimming continue to be a major focus of the Highway Department. An additional 130 feet of underground storm drain pipe was replaced in the vicinity of Bunker Avenue and Water Street. A flooding problem was also corrected on Railroad Avenue by connecting the storm drain system to the State's drainage system along Route 125.

### Transfer Station

The Transfer Station experienced significant changes in 2009. The Solid Waste Committee has been reformed, meeting regularly to discuss operations, explore ways to streamline the facility and reduce costs. The Committee also continues to work with CMA Engineers on a comprehensive Closure Plan for the Land Fill.

Public Works Coordinator Dennis Koch is the new Grade IV Operator in charge of daily operations at the facility. Several changes have been implemented, including the method of recycling plastics, to help reduce labor costs. New safety railings were installed and several areas were repaved to improve the facility. Revenues from recycling continue to offset the cost of operating the facility.

A complete reconfiguration of the Land Fill area has led to increased recycling, as well as a better flow of traffic and a generally more appealing facility. Groundwater sampling began in 2009, and will continue for at least the next four years. The results of two rounds of testing in 2009 show no contamination to surrounding properties, enabling continued operation of the facility.

*Dennis Koch*
*Public Works Coordinator*

## Recreation Department

The Recreation Department aims to provide the residents of Epping with a broad selection of recreational, educational, and cultural leisure opportunities. Our goal is to enhance the quality of life for all residents by establishing programs and facilities that meet the changing needs of the Epping community.

The Recreation Commission meets on the second Tuesday of each month at 7 P.M. at Watson Academy. Anyone is welcome to attend these meetings. Chairperson: John DiFrancesco, Secretary: Kelli Killen, Barbara Carrigan, Beth Racette-Head and Brian Reed. Selectman Representative: Thomas Gauthier

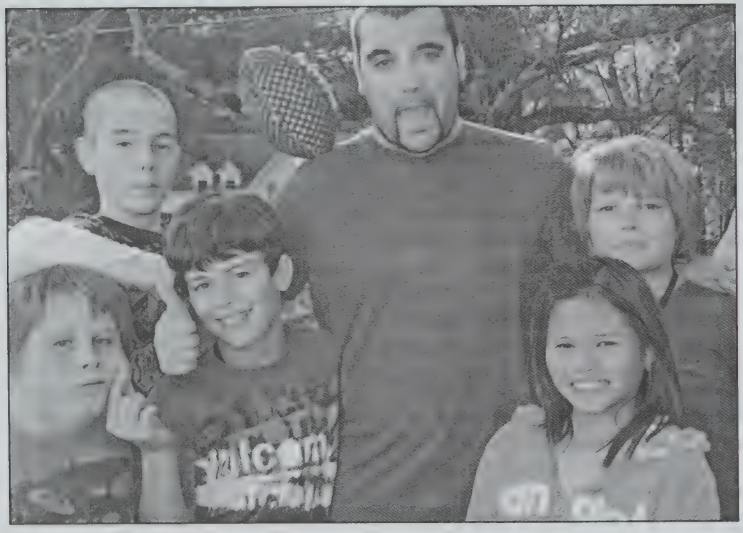
Special thanks to our AmeriCorps VISTA Members, Kathleen Stinson and Sarah Kaiser. We all appreciate your continued service to our community!

*"Smile": Morgan Shanley, Hailey Mungia, Casey Mungia*

We would also like to thank Eagle Scout Sam Hardy for organizing and overseeing construction of the new rebound wall and benches at the Epping tennis court, and for his summer of service as an AmeriCorps member.

### Grants Awarded

The Epping Recreation Department was awarded funding from PlusTime NH, JC Penney After School Fund, the New Hampshire Charitable Foundation and the Adam McPhee Memorial Foundation.



*"Hanging Out": Ryan Shutts, Hayden Dumont, Lance Murray, Ryan O'Day, Zack Bickford, Vy Tran*

*"Rocking Out": Erin Daley, Lyndsee Moreau, Zack Byrne, Madisyn Jensen, Alissa Croteau, Justin Bacon*

### Senior Programs

This year we started a new tradition of monthly trips with the Senior Citizens of Epping. This year our trips have included:

- Correction Creations and the LL Bean Outlet Store, Concord NH
- McAuliffe-Shepard Discovery Center, Concord NH
- York's Wild Animal Kingdom, York ME

On each trip we are sure to stop for lunch, and sometimes even for a scoop of ice cream. These are fun social activities open to any Epping resident over the age of 65. Trips are very reasonably priced. For a complete list of trips for 2010, or to make suggestions for future trips, please call the Recreation Office.

### Youth Programs

Our youth programs focus on fun! We take pride in introducing the youth of Epping to exciting new experiences.

Here are a few of our youth programs over the past year: Learn to Ski Program at McIntyre Ski Area, Guitar and Drum Lessons, Crazy Crafts, Youth and Adult Ceramics Classes, Tennis Lessons, Rock Band (with real instruments), Archery, Yoga, Taekwondo (at EES), and our own Eagle Tracks Survival Program.

These programs are fee-based. Please call the Recreation Office for more information on current programs.

### Preschool Programs

Preschool Tee Ball and Soccer are long standing traditions here at the Recreation Department. These programs are typically offered once a week during the mid-morning. These programs are a fun way for preschool-age children to get out and be active.

### Before and After School Programs

This year, we hope to provide out-of-school programming to as many Epping children in grades K-8 as possible, regardless of their economic or family situations. The Recreation Department works closely with the guidance departments at the elementary and middle schools to ensure that children from families in need

of assistance are encouraged to attend the program. We will be expanding our services in 2010 in order to include a larger number of at-risk youth. We will focus on middle-school-aged children, who are more likely to be left unsupervised and to participate in risky behaviors during the out-of-school hours. Our middle school program received licensure from the State of NH; we are in the process of receiving licensure for the elementary program. This year we will continue to add positive, appealing enrichment activities that keep youth engaged and involved as they move into their teenage years.

- Before school program; Monday–Friday, 6:45–8:25 Elementary School Students only
- After-School program; Monday–Friday, 2:30–5:30 Middle School Program at Watson Academy, 3:05–5:30 Elementary School Program at Epping Elementary

For current prices and availability, please visit our website or call 679-3301.

**Summer Program**

The Epping Recreation Department's K-8 summer 2009 day-camp began the last week of June. The program provided services to 75 children each week. The program was open for ten hours each day, and included field trips, sports, games, and enrichment activities. Among the biggest highlights of the summer were our daily trips aboard the new recreation mini bus. The 2010 summer program will start on July 5th and run for seven consecutive weeks.

**Seasonal Family Activities**

- Tree Lighting Celebration, December 3rd, 2010
- Egg Hunt and Breakfast with Easter Bunny, March 27th, 2010
- Manchester Monarch Hockey Games
- Family snowshoe and cross-country skiing

The Epping Recreation Department has joined forces with the newly formed Friends of Epping group: The mission of Friends of Epping is to improve the quality of life of the residents of our community by creating a town park and recreation area to benefit all ages. In order to provide this wonderful area for our community they need your support. Friends of Epping is a non-profit group of town residents looking to improve our community.

The Friends of Epping meet at Watson Academy, on the Second and Fourth Wednesday of the month from 6:00–7:00 P.M.

The Epping Recreation Department would like to thank the voters for approving the Revolving Account for our program revenue and expenses. This account has allowed the recreation department to grow over the past year. We look forward to program growth over the coming years. If you have a skill or idea that you would like to share with your community, make the connection at the recreation department. Reach us at eppingrecreation.org or 679-3301.

## Town Clerk's Report

2009 was a relatively quiet year in the Town Clerk's Office. With no Presidential election to contend with, dealing with only Town elections was a welcome relief.

Regarding Motor Vehicle Registrations, the biggest change was the increase in fees that the State implemented this past summer. For those of you who have not registered a vehicle since July, you will find your State fees much higher than before. Vanity plates fees have increased and there is an additional surcharge based on the weight of your vehicle. Watch for your renewal notices so you will be prepared. We are also operating under a one check system now. You no longer need to have a separate check for the State of New Hampshire. The State will receive their money from us via a wire transfer.

*"Fishing": Sabrina Rivers, Sabrina Portes*

*"Learning Guitar": Sharon Harvey, Justin Bacon*

Looking forward, we are gathering information to determine how we would be able to start accepting credit cards. Although many people have told us verbally that they would like to pay by credit card, the written responses we have received on our survey are overwhelmingly against this option. Because we do not plan to have the Town absorb the fees charged for processing credit cards, that fee will be passed along to any person who chooses to pay by credit card. VISA will not allow us to do this on a face to face transaction, so we will probably start with online transactions only and see what the response is.

*Linda Foley, Town Clerk*

## Zoning Board of Adjustment

The Zoning Board of Adjustment consists of five elected members: Chairman Dave Mylott, Vice Chairman Bob Jordan, Ron Nowe, Paul Brown and newly elected Mike Yergeau, with two Alternates Patrick Pagnani & Robert Silva. The Board would like to thank Paul Spidle who served on the Board for all his hard work and dedication to the Board and the Town. The Zoning Board Secretary is Phyllis McDonough.

In 2009, the ZBA heard **Seven** requests for Variances, five were Granted, two were Denied. **One** Special Exception that was Denied, and **One** Appeal from an Administrative Decision that was Granted.

New Hampshire law strictly controls the actions of ZBA Boards in the state. By law a ZBA can only grant three kinds of requests: an appeal of a previous administrative decision regarding the meaning of the Town Ordinance; a request for a Special Exception (if it meets all the specific conditions of the Town Ordinance), and request for a Variance from the literal wording of the ordinance—**IF** it meets five tests spelled out in state law. Therefore, your Zoning Board of Adjustment earnestly asks every person considering an appeal to ***read Epping's Zoning Ordinance carefully beforehand, and to refrain from submitting any request which cannot be granted within these laws.*** By so doing they will save themselves time, expense and frustration.

For example, Epping's Zoning Ordinance states that certain uses are permitted by Special Exception in the Aquifer Protection District, provided they will not pollute the aquifer, significantly reduce the volume of water which it contains, or discharge hazardous materials on site. It is the ZBA's responsibility to decide whether or not a request meets these conditions. If the ZBA finds all the conditions have been met, it must grant the request; if it finds even one condition is not met, under the law it cannot grant it.

If a variance is requested, by State law the ZBA can grant it **ONLY** if all five criteria are met:

- Value of surrounding properties would not be reduced.
- Granting the appeal would be in the public interest.
- Denying the appeal would effectively prevent the owner from making any reasonable use of Hardship of the land.
- By granting the appeal substantial justice would be done.
- The use must not be contrary to the "spirit and intent" of the zoning ordinance. The courts have ruled "when an ordinance contains a restriction against a particular use of the land, The ZBA would violate the spirit and intent by permitting that use."

The principle underlying these laws is ***only the voters have power to change their zoning ordinance.*** No ZBA has this power.

Members have the ability to attend law lectures for Zoning Boards sponsored by the New Hampshire Municipal Association.

The Board would like to remind the public that the Zoning Board of Adjustment meets as needed and all meetings are televised on ETV, Channel 22. The Board also invites the public to attend the meetings. The Zoning Board is always looking for people who would like to sit on the Board as an alternate. If interested, please contact the Zoning Board Secretary at 679-1202 ext. 114.

*"Your Zoning Board of Adjustment"*

*Officers: Dave Mylott, Bob Jordan, Ron Nowe, Paul Brown and Mike Yergeau; Alternates Patrick Pagnani and Robert Silva, and Zoning Board Secretary, Phyllis McDonough.*

**The Town Clerk's Office had the following activity during the period of January 1, 2009 through December 31, 2009:**

| | | |
|---|---|---|
| Motor Vehicle Permits Issued | 8,958 | $917,540.03 |
| Municipal Agent Transactions | 8,162 | $24,484.50 |
| E-Reg Transactions | 373 | $664.55 |
| Dog Licenses | 751 | $4,801.00 |
| Dump Permits | 3,182 | $15,908.00 |
| Stump Dump Fees | | $10,080.00 |
| Marriage Licenses | 47 | $2,115.00 |
| Vital Records Certificates | 161 | $1,876.00 |
| UCC Filings | | $1,485.00 |
| Miscellaneous | | $701.25 |
| **Total Remitted to Treasurer** | | **$979,655.33** |

# Refuse & Recycling

### General Guidelines

The Solid Waste Department facilities in Epping are open to residents only. To use these facilities, a resident must first purchase a Solid Waste Permit (sticker or temporary pass) and make this permit available for inspection by the facility staff. Vehicles that do not have a Solid Waste Permit that matches the registration will not be allowed to enter any of Epping's dumping facilities. Misused or "borrowed" stickers or passes are subject to confiscation. Any resident who wishes to use a vehicle that does not have a permit to haul material to the facility must first get a temporary pass at the Town Clerk's Office.

The removal of items from the Solid Waste Department (scavenging) is not permitted without the consent of the Town of Epping or its employees.

### Transfer Station

***Household trash only. No construction debris, bulky items, recyclables, or hazardous materials are to be placed into the compactors.***

Open Wed 2 P.M.–7 P.M., Sat & Sun 9 A.M.–4 P.M.

- **Aluminum Cans:** soda and beer cans.
- **Glass:** all colors, plate glass and ceramics (no light bulbs)
- **Plastic:** all plastic items with #1 thru #7 printed in the recycling triangle on them. Please remove caps they can go into the mix separately. No Styrofoam.
- **Tin Cans:** pet food, vegetable and fruit juice containers.
- **Paper and Cardboard:** All paper products can be put in the compactor near the trash containers. Please cut cardboard to 4' × 4' pieces.
- **Automotive Oils:** motor oil, transmission fluid and hydraulic oils can be left at the containment tank. If you wish to keep your container please see attendant. No flammable liquids or antifreeze is accepted.
- **Cooking Oils:** should be left in clearly marked containers and set next to the tank for recycling into bio-fuels.
- **Fluorescent Light Bulbs:** can not go into the regular trash or landfill. Please see the attendant for disposal (there is no charge for removal).
- **Swap Shop:** Used items in good working condition can be left for others to pick up (such as books, toys, knick knacks, etc.) Used clothing can be placed in the Planet Aid containers. No "Pay Items" are allowed at the Swap Shop.

### Stump Dump

Winter Hours: Wednesday 12–4 P.M.;
Saturday & Sunday 9 A.M.–4 P.M.
*Please see attendant before dumping.*

**Pay Items:** ***A separate ticket must be purchased at the Town Hall before dropping off any items that have a fee.***

***No money is to be collected at the Stump Dump.***

- **Mattresses**, boxed springs, couches and upholstered chairs – $10.00.
- **Freon Units:** refrigeration, air conditioners, freezers, water coolers, dehumidifiers – $10.00.
- **TV's**, monitors, laptops – $10.00
- **Propane Tanks** – $5.00
- **Tires:** off rims – $5; on rim – $15; heavy equipment off rims – $30; heavy equipment on rim – $40.

### Construction Debris

Dumpsters are provided for various materials at no cost. Please separate items—the cost to the Town varies and it will save you time. Residents are allowed one ¼-ton truckload per week. No contractors (including residents) are allowed to use this service.

- **C&D:** sheetrock, pressure treated wood, insulation.
- **Painted and Stained Wood** (includes plywood and particle board) laminated ok.
- **Shingles** (non-asbestos).
- **Scrap Metal:** non-Freon appliances, auto parts, hot water heaters, etc. (please separate copper, aluminum wire, brass and other non-ferrous metals)

### Burn Pile

Brush less than 5" in diameter and clean unpainted wood may be disposed of at no cost.

### Fill Area

Larger bulkier items may be disposed of here. Including but not limited to non-recyclable plastic and vinyl, carpeting, unusable clothes, toilets, tiles and ceramics, hard fiberglass, Styrofoam, etc.

The more we separate the more tax dollars we can save. If you have any questions, please ask the attendant, we will be happy to help, or call the Public Works Department at 679-5441 x108.

# Financial Reports

## Tax Collector's Report MS-61

**Year Ending 12-31-2009**

| Debits | 2009 | 2008 | 2007 | 2006 & Prior |
|---|---|---|---|---|
| **Uncollected Taxes at Beginning of Year** | | | | |
| Property Taxes | | 1,166,188 | 6 | |
| Timber Tax | | 908 | | |
| Tax Liens | | 443,707 | 201,174 | 3,312 |
| Water Billing | | 44,890 | 262 | |
| Sewer Billing | | 71,932 | 419 | 31 |
| W/S Special Assessments | | 1,650 | 2,474 | 82 |
| Shut Off Fees | | 40 | | |
| Less Credit for 2009 | | -14 | | |
| **Taxes Committed This Year** | | | | |
| Property Taxes | 13,286,884 | | | |
| Land Use Change Tax | 477,500 | | | |
| Timber Tax | 11,326 | | | |
| Excavation Tax | 1,189 | | | |
| Tax Lien Executed | 741,145 | | | |
| Water Billing | 173,288 | | | |
| Sewer Billing | 286,035 | | | |
| W/S Special Assessments | 23,680 | | | |
| **Overpayment/Refunds** | | | | |
| Property Taxes | 49,114 | 5,966 | | |
| **Interest & Penalties Charged** | | | | |
| Interest for Taxes | 11,607 | 62,890 | | |
| Penalties for Taxes | | 9,424 | | |
| Interest for LUCT | 20,101 | 25,137 | 18,074 | 59 |
| Interest for Timber Tax | | 94 | | |
| Interest for Tax Liens | 20,359 | 29,451 | 44,626 | 314 |
| Bad Check Fees | 25 | | 373 | 14 |
| Interest for Water | 326 | 647 | 42 | |
| Interest for Sewer | 507 | 1,088 | 77 | 4 |
| I & P for Special Assessments | 79 | | | |
| Shut Off/On Fees | 720 | 120 | | |
| Bad Check Fees | 25 | 25 | | |
| **Total Debits** | **$15,103,831** | **$1,839,085** | **$249,080** | **$3,661** |

| Credits | 2009 | 2008 | 2007 | 2006 & Prior |
|---|---|---|---|---|
| **Remitted To Treasurer** | | | | |
| Property Taxes | 12,251,640 | 474,784 | 4 | |
| Land Use Change Tax | 449,899 | | | |
| Timber Tax | 9,949 | 908 | | |
| Excavation Tax | 1,189 | | | |
| Taxes Converted to Lien | | 691,082 | | |
| Tax Liens Redeemed | 285,789 | 179,241 | 179,821 | 1,264 |
| Interest for Taxes | 11,607 | 62,890 | 1 | |
| Interest for Tax Liens | 20,359 | 29,451 | 44,626 | 314 |
| Interest for LUCT | 20,101 | 7,799 | | |
| Interest for Timber Tax | | 94 | | |
| Penalties for Taxes | | 9,424 | 1,001 | 22 |
| Bad Check Fees | 25 | 78,771 | 2,253 | 82 |
| Prepayment for 2010 | 4,970 | | | |
| Water Billing | 114,460 | 42,758 | 217 | |
| Sewer Billing | 189,967 | 68,091 | 304 | 31 |
| W/S Special Assessment | 23,680 | 857 | 2,091 | |
| Interest for Water | 326 | 647 | 42 | |
| Interest for Sewer | 507 | 1,088 | 77 | 4 |
| I&P for Spec. Assessment | | 79 | | |
| Shut Off/On Fees | 320 | 160 | | |
| Bad Check Fees | 25 | 25 | | |
| **Adjustments Made** | | | | |
| Returned Checks | -311 | | | |
| Small Balances | -3 | 4 | 1 | |
| **Abatements Made** | | | | |
| Property Taxes | 5,303 | 6,285 | | |
| Tax Liens | 100 | 18,436 | 6,618 | |
| Water Billing | 286 | | | |
| Sewer Billing | 1,035 | | | |
| W/S Special Assessment | | 793 | | |
| **Uncollected Taxes at End of Year** | | | | |
| Property Taxes | 1,079,488 | | | |
| Land Use Change Tax | 27,601 | | | |
| Timber Tax | 1,377 | | 1,261 | 2,051 |
| Property Tax Liens | 455,137 | 246,029 | 14,735 | 2,048 |
| Credit for 2010 | -4,970 | 419 | 31 | |
| Water Billing | 58,542 | 2,133 | 45 | |
| Sewer Billing | 95,033 | 3,826 | 115 | |
| W&S Special Assessment | | | 383 | |
| Shut Off Fee | 400 | | | |
| **Total Credits** | **$15,103,831** | **$1,839,085** | **$249,080** | **$3,661** |

*Linda Foley, Tax Collector*

FORM MS-1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**SUMMARY INVENTORY OF VALUATION**
**FORM MS-1 FOR 2009**
Municipal Services Division
PO BOX 487, Concord, NH 03302-0487 Phone (603) 271-2687
Email Address: equalization@rev.state.nh.us

Original Date: _____
Copy (check box if copy) ☐
Revision Date: _____

2009

CITY/TOWN OF Epping IN Rockingham COUNTY

**CERTIFICATION**

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief.
Rev 1707.03(d)(7)

| PRINT NAMES OF CITY/TOWN OFFICIALS | SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink) |
|---|---|
| Tom Gauthier | |
| Karen Sott | Karen Sott |
| Dianne Gilbert | Dianne D. Gilbert 9-8-09 |
| James McGeough | James McGeough |
| Rene Archambault | Rene Archambault |
| | |

**Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.**

Date Signed 9/9/09

Check one: Governing Body [x] Assessors [ ]

City/Town Telephone # (603) 679-5441

**Due date: September 1, 2009**

*Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.*

**REPORTS REQUIRED:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

**NOTE:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions tab for individual items.

**THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST.**

**Village Districts - pages 8-9 must be completed for EACH village district within the municipality.**

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO:

N.H. DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
PO BOX 487
CONCORD, NH 03302-0487

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer: DEAN SHANKLE – Judith Bielecki (Print/type)

E-Mail Address: ADMINISTRATOR@TOWNOFEPPING.COM

FOR DRA USE ONLY

Regular office hours: MON – THURSDAY 8:00-4:00; FRIDAY 8-1:00

See instructions on page 10, as needed.

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FORM MS - 1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**SUMMARY INVENTORY OF VALUATION**
FORM MS-1 FOR 2009

2009

| LAND / BUILDINGS | | NUMBER OF ACRES | 2009 ASSESSED VALUATION BY CITY/TOWN |
|---|---|---|---|
| LAND | Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving. | | |
| BUILDINGS | Lines 2 A, B, C, D & E List all buildings. | | |
| **1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4** | | | |
| | A Current Use **(At Current Use Values)** RSA 79-A (See page 10) | 8,789.00 | $895,800 |
| | B Conservation Restriction Assessment **(At Current Use Values)** RSA 79-B | 0.00 | $0 |
| | C Discretionary Easement RSA 79-C | 0.00 | $0 |
| | D Discretionary Preservation Easement RSA 79-D | 0.00 | $0 |
| | E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F | 0.00 | $0 |
| | F Residential Land (Improved and Unimproved Land) | 7,029.31 | $206,378,900 |
| | G Commercial/Industrial Land (**Do Not** Include Utility Land) | 1,107.00 | $56,910,200 |
| | H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G) | 14,463.00 | $264,184,900 |
| | I Tax Exempt & Non-Taxable Land | 968.23 | $13,912,800 |
| **2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B** | | | |
| | A Residential | | $316,060,400 |
| | B Manufactured Housing as defined in RSA 674:31 | | $21,017,600 |
| | C Commercial/Industrial **(DO NOT Include Utility Buildings)** | | $65,725,400 |
| | D Discretionary Preservation Easement RSA 79-D Number of Structures | 0 | $0 |
| | E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F # of Structures | 0 | $0 |
| | F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E) | | $402,803,400 |
| | G Tax Exempt & Non-Taxable Buildings | | $23,163,900 |
| **3 UTILITIES (see RSA 83-F:1 V for complete definition)** | | | |
| | A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.) | | $10,470,700 |
| | B Other Utilities (Total of Section B from Utility Summary) | | $0 |
| **4 MATURE WOOD and TIMBER** RSA 79:5 | | | $0 |
| **5 VALUATION BEFORE EXEMPTIONS** (Total of Lines 1H, 2F, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality. | | | $677,459,000 |
| **6 Certain Disabled Veterans** RSA 72:36-a (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance) | Total # granted | 0 | $0 |
| **7 Improvements to Assist the Deaf** RSA 72:38-b V | Total # granted | 0 | $0 |
| **8 Improvements to Assist Persons with Disabilities** RSA 72:37-a | Total # granted | 0 | $0 |
| **9 School Dining/Dormitory/Kitchen Exemption** RSA 72:23 IV (Standard Exemption Up To $150,000 maximum for each) | Total # granted | 0 | $0 |
| **10 Water and Air Pollution Control Exemptions** RSA 72:12-a | Total # granted | 0 | $0 |
| **11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES** (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value for your municipality. | | | $677,459,000 |
| **12 Blind Exemption** RSA 72:37 | Total # granted | 3 | |
| | Amount granted per exemption | $15,000 | $45,000 |
| **13 Elderly Exemption** RSA 72:39-a & b | Total # granted | 47 | $3,148,100 |
| **14 Deaf Exemption** RSA 72:38-b | Total # granted | 0 | |
| | Amount granted per exemption | $0 | $0 |
| **15 Disabled Exemption** RSA 72:37-b | Total # granted | 0 | |
| | Amount granted per exemption | $0 | $0 |

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**SUMMARY INVENTORY OF VALUATION**
**FORM MS-1 FOR 2009**

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| | | | |
|---|---|---|---|
| 16 Wood-Heating Energy Systems Exemption RSA 72:70 | Total # granted | 0 | $0 |
| 17 Solar Energy Exemption RSA 72:62 | Total # granted | 0 | $0 |
| 18 Wind Powered Energy Systems Exemption RSA 72:66 | Total # granted | 0 | $0 |
| 19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV | Total # granted | 0 | $0 |
| 20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19) | | | $3,191,100 |
| 21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20) | | | $674,267,900 |
| 22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B. | | | $10,470,700 |
| 23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22) | | | $663,797,200 |

**Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)**

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**MS - 1**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**SUMMARY INVENTORY OF VALUATION**
**FORM MS-1 FOR 2009**

**2009**

| **UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER**<br>List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See instructions page 11) | |
|---|---|
| **DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?** | **YES** [ ] **NO** [x] |
| **IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable)** | **YES** [ ] **NO** [ ] |

| **SECTION A: LIST ELECTRIC COMPANIES:**<br>(Attach additional sheet if needed.) (See instructions page 11) | **2009 VALUATION** |
|---|---|
| PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE | $9,318,900 |
| NH ELECTRIC COOPERATIVE | $925,400 |
| | $0 |
| | $0 |
| | $0 |
| | $0 |
| | $0 |
| **A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION:**<br>(See instructions page 11 for the names of the limited number of companies) | $10,244,300 |

| **GAS COMPANIES** | |
|---|---|
| | $0 |
| | $0 |
| | $0 |
| **A2 TOTAL OF ALL GAS COMPANIES LISTED:**<br>(See instructions page 11 for the names of the limited number of companies) | $0 |

| **WATER & SEWER COMPANIES** | |
|---|---|
| PENNICHUCK WATER WORKS | $226,400 |
| | $0 |
| | $0 |
| **A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED:**<br>(See page 11 for the names of the limited number of companies) | $226,400 |

| **GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES** (Sum of Lines A1, A2 AND A3).<br>This grand total of all sections must agree with the total listed on page 2, Line 3A. | $10,470,700 |
|---|---|

| **SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies):**<br>(Attach additional sheet if needed.) | **2009 VALUATION** |
|---|---|
| | $0 |
| | $0 |
| | $0 |
| **TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B:**<br>Total must agree with total on page 2, line 3B. | $0 |

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| TAX CREDITS | LIMITS | *NUMBER OF INDIVIDUALS | ESTIMATED TAX CREDITS |
|---|---|---|---|
| **RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit**<br>$50 Standard Credit<br>$51up to $500 upon adoption by city or town | $500 | 240 | $120,000 |
| **RSA 72:29-a Surviving Spouse**<br>"The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..."<br>**$700 Standard Credit**<br>**$701 up to $2,000 upon adoption by city or town** | $0 | 0 | $0 |
| **RSA 72:35 Tax Credit for Service-Connected Total Disability**<br>"Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury...."<br>**$700 Standard Credit**<br>**$701 up to $2,000 upon adoption by city or town** | $2,000 | 0 | $18,000 |
| **TOTAL NUMBER AND AMOUNT**<br>* If both husband & wife/civil union partner qualify for the credit they count as 2.<br>* If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half. | | 240 | $138,000 |

| DISABLED EXEMPTION REPORT - RSA 72:37-b | | | | | |
|---|---|---|---|---|---|
| INCOME LIMITS: | SINGLE | $0 | ASSET LIMITS: | SINGLE | $0 |
| | MARRIED/CIVIL UNION PARTNER | $0 | | MARRIED/CIVIL UNION PARTNER | $0 |

| DEAF EXEMPTION REPORT - RSA 72:38-b | | | | | |
|---|---|---|---|---|---|
| INCOME LIMITS: | SINGLE | $0 | ASSET LIMITS: | SINGLE | $0 |
| | MARRIED/CIVIL UNION PARTNER | $0 | | MARRIED/CIVIL UNION PARTNER | $0 |

**ELDERLY EXEMPTION REPORT - RSA 72:39-a**

| NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR | | PER AGE CATEGORY | TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED | | | |
|---|---|---|---|---|---|---|
| AGE | # | AMOUNT PER INDIVIDUAL | AGE | # | MAXIMUM ALLOWABLE EXEMPTION AMOUNT | TOTAL ACTUAL EXEMPTION AMOUNT |
| 65-74 | 3 | $62,500 | 65-74 | 14 | $875,000 | $693,500 |
| 75-79 | 4 | $75,000 | 75-79 | 11 | $825,000 | $788,300 |
| 80+ | 2 | $87,500 | 80+ | 22 | $1,925,000 | $1,664,300 |
| | | | TOTAL | 47 | $3,625,000 | $3,146,100 |

| | | | | | |
|---|---|---|---|---|---|
| INCOME LIMITS: | SINGLE | $25,000 | ASSET LIMITS: | SINGLE | $50,000 |
| | MARRIED/CIVIL UNION PARTNER | $35,000 | | MARRIED/CIVIL UNION PARTNER | $50,000 |

| COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79-E | | | | | |
|---|---|---|---|---|---|
| ADOPTED: | YES | | NO | NUMBER ADOPTED | |

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**SUMMARY INVENTORY OF VALUATION**

**FORM MS-1 FOR 2009**

2009

| CURRENT USE REPORT - RSA 79-A | | | | |
|---|---|---|---|---|
| | TOTAL NUMBER ACRES RECEIVING CURRENT USE | ASSESSED VALUATION | OTHER CURRENT USE STATISTICS | TOTAL NUMBER OF ACRES |
| FARM LAND | 1,215.00 | $253,600 | RECEIVING 20% RECREATION ADJUSTMENT | 3744.00 |
| FOREST LAND | 4,535.00 | $489,400 | REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR | 35.00 |
| FOREST LAND WITH DOCUMENTED STEWARDSHIP | 1,854.00 | $129,800 | | |
| UNPRODUCTIVE LAND | 490.00 | $9,500 | | TOTAL NUMBER |
| WET LAND | 695.00 | $13,500 | TOTAL NUMBER OF OWNERS IN CURRENT USE | 163 |
| **TOTAL** (must match page 2) | 8,789.00 | $895,800 | TOTAL NUMBER OF PARCELS IN CURRENT USE | 376 |

| LAND USE CHANGE TAX | | | | |
|---|---|---|---|---|
| GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2008 THRU DEC. 31, 2008). | | | | $477,500 |
| CONSERVATION ALLOCATION: | PERCENTAGE | 0% | AND/OR | DOLLAR AMOUNT $0 |
| MONIES TO CONSERVATION FUND | | | | $0 |
| MONIES TO GENERAL FUND | | | | $0 |

| CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B | | | | |
|---|---|---|---|---|
| | TOTAL NUMBER ACRES RECEIVING CONSERVATION | ASSESSED VALUATION | OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS | TOTAL NUMBER OF ACRES |
| FARM LAND | 0.00 | $0 | RECEIVING 20% RECREATION ADJUSTMENT | 0.00 |
| FOREST LAND | 0.00 | $0 | REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR | 0.00 |
| FOREST LAND WITH DOCUMENTED STEWARDSHIP | 0.00 | $0 | | |
| UNPRODUCTIVE LAND | 0.00 | $0 | | TOTAL NUMBER |
| WET LAND | 0.00 | $0 | TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION | 0 |
| **TOTAL** | 0.00 | $0 | TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION | 0 |

| DISCRETIONARY EASEMENTS - RSA 79-C | | |
|---|---|---|
| TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS | TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS | DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: (i.e.: Golf Course, Ball Park, Race Track, etc.) |
| 0.00 | 0 | DESCRIPTION |
| ASSESSED VALUATION | | DESCRIPTION |
| $0 | | DESCRIPTION |
| | | DESCRIPTION |

| TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES - RSA 79-F | | | | |
|---|---|---|---|---|
| TOTAL NUMBER GRANTED | TOTAL NUMBER OF STRUCTURES | TOTAL NUMBER OF ACRES | ASSESSED VALUATION LAND | ASSESSED VALUATION STRUCTURES |
| 0 | 0 | 0.00 | $0 | $0 |

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2009

## SUMMARY INVENTORY OF VALUATION

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| DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D<br>Historic Agricultural Structures | | |
|---|---|---|
| TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS | DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.; Barns, Silos etc.) MAP & LOT - PERCENTAGE GRANTED | |
| 0 | DESCRIPTION | DESCRIPTION |
| TOTAL NUMBER OF ACRES | DESCRIPTION | DESCRIPTION |
| 0.00 | DESCRIPTION | DESCRIPTION |
| ASSESSED VALUATION | DESCRIPTION | DESCRIPTION |
| $0 L/O | DESCRIPTION | DESCRIPTION |
| $0 B/O | DESCRIPTION | DESCRIPTION |
| TOTAL NUMBER OF OWNERS | DESCRIPTION | DESCRIPTION |
| 0 | DESCRIPTION | DESCRIPTION |
| [redacted] | DESCRIPTION | DESCRIPTION |
| | DESCRIPTION | DESCRIPTION |
| | DESCRIPTION | DESCRIPTION |

| TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for Instructions) | TIF #1 | TIF #2 | TIF #3 | TIF #4 |
|---|---|---|---|---|
| Date of Adoption\Modification | mm/dd/yy | mm/dd/yy | mm/dd/yy | mm/dd/yy |
| Original assessed value | $0 | $0 | $0 | $0 |
| + Unretained captured assessed value | $0 | $0 | $0 | $0 |
| = Amounts used on page 2 (tax rates) | $0 | $0 | $0 | $0 |
| + Retained captured assessed value | $0 | $0 | $0 | $0 |
| Current assessed value | $0 | $0 | $0 | $0 |

| LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX<br>Amounts listed below should not be included in assessed valuation column on page 2. | MUNICIPALITY | LIST SOURCE(S) OF PAYMENT In Lieu of Taxes |
|---|---|---|
| | | Number of Acres |
| State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 & 3357. | $0 | 0.00 |
| White Mountain National Forest, Only acct. 3186. | $0 | 0.00 |
| Other from MS-4, acct. 3186 | $0 | |
| Other from MS-4, acct. 3186 | $0 | |
| Other from MS-4, acct. 3186 | $0 | |
| Other from MS-4, acct. 3186 | $0 | |
| Other from MS-4, acct. 3186 | $0 | |
| Other from MS-4, acct. 3186 | $0 | |
| Other from MS-4, acct. 3186 | $0 | |
| Other from MS-4, acct. 3186 | $0 | |
| TOTALS of account 3186 (Exclude WMNF) | $0 | |

* RSA 362-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are also taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2009

2009

VILLAGE DISTRICT/PRECINCT ONLY

| LAND / BUILDINGS | | NUMBER OF ACRES | 2009 ASSESSED VALUATION BY CITY/TOWN |
|---|---|---|---|
| | Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving. Lines 2 A, B, C, D & E List all buildings. | | |
| **1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4** | | | |
| | A Current Use (At Current Use Values) RSA 79-A (See page 10) | 0.00 | $0 |
| | B Conservation Restriction Assessment (At Current Use Values) RSA 79-B | 0.00 | $0 |
| | C Discretionary Easement RSA 79-C | 0.00 | $0 |
| | D Discretionary Preservation Easement RSA 79-D | 0.00 | $0 |
| | E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F | 0.00 | $0 |
| | F Residential Land (Improved and Unimproved Land) | 0.00 | $0 |
| | G Commercial/Industrial Land (Do Not Include Utility Land) | 0.00 | $0 |
| | H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G) | 0.00 | $0 |
| | I Tax Exempt & Non-Taxable Land | 0.00 | $0 |
| **2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A, and 3B** | | | |
| | A Residential | | $0 |
| | B Manufactured Housing as defined in RSA 674:31 | | $0 |
| | C Commercial/Industrial (DO NOT Include Utility Buildings) | | $0 |
| | D Discretionary Preservation Easement RSA 79-D Number of Structures | 0 | $0 |
| | E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F No. Structures | 0 | $0 |
| | F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E) | | $0 |
| | G Tax Exempt & Non-Taxable Buildings | | $0 |
| **3 UTILITIES (see RSA 83-F:1 V for complete definition) within district** | | | |
| | A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc. | | $0 |
| | B Other Utilities (Total of Section B from Utility Summary) | | $0 |
| **4 MATURE WOOD and TIMBER** RSA 79:5 | | | $0 |
| **5 VALUATION BEFORE EXEMPTIONS** (Total of Lines 1H, 2F, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality. | | | $0 |
| **6 Certain Disabled Veterans** RSA 72:36-a (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance) | Total # granted | 0 | $0 |
| **7 Improvements to Assist the Deaf** RSA 72:38-b V | Total # granted | 0 | $0 |
| **8 Improvements to Assist Persons with Disabilities** RSA 72:37-a | Total # granted | 0 | $0 |
| **9 School Dining/Dormitory/Kitchen Exemption** RSA 72:23 IV (Standard Exemption Up To $150,000 maximum for each) | Total # granted | 0 | $0 |
| **10 Water and Air Pollution Control Exemptions** RSA 72:12-a | Total # granted | 0 | $0 |
| **11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9 and 10)** This figure will be used for calculating the total equalized value for your municipality. | | | $0 |
| **12 Blind Exemption** RSA 72:37 | Total # granted | 0 | |
| | Amount granted per exemption | $0 | $0 |
| **13 Elderly Exemption** RSA 72:39-a & b | Total # granted | 0 | $0 |
| **14 Deaf Exemption** RSA 72:38-b | Total # granted | 0 | |
| | Amount granted per exemption | $0 | $0 |
| **15 Disabled Exemption** RSA 72:37-b | Total # granted | 0 | |
| | Amount granted per exemption | $0 | $0 |

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**SUMMARY INVENTORY OF VALUATION**
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2009

VILLAGE DISTRICT/PRECINCT ONLY

| | | | |
|---|---|---|---|
| 16 Wood-Heating Energy Systems Exemption RSA 72:70 | Total # granted | 0 | $0 |
| 17 Solar Energy Exemption RSA 72:62 | Total # granted | 0 | $0 |
| 18 Wind Powered Energy Systems Exemption RSA 72:66 | Total # granted | 0 | $0 |
| 19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV | Total # granted | 0 | $0 |
| 20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19) | | | $0 |
| 21 NET VALUATION ON WHICH THE TAX RATE FOR VILLAGE DISTRICT IS COMPUTED (Line 11 minus Line 20) | | | $0 |

MS-1
Rev. 6/2009

MS-2

# REPORT OF APPROPRIATIONS ACTUALLY VOTED

(RSA 21-J:34)

Date of Meeting: March 10, 2009

Town/City Of: Epping County: Rockingham

Mailing Address: 157 Main Street

Epping, NH 03042

Phone #: 679-5441 Fax #: 679-3002 E-Mail:

## Certificate of Appropriations

(To be Completed After Annual or Special Meeting)

**This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief.**

## Governing Body (Selectmen)

***Please sign in ink.***

Date: 3-23-09

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-2
Rev. 01/05

MS-2

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | WARR. ART.# | Appropriations As Voted | For Use By Department of Revenue Administration |
| | GENERAL GOVERNMENT | | XXXXXXXXX | XXXXXXXXX |
| 4130-4139 | Executive | | 191,155.00 | |
| 4140-4149 | Election,Reg.& Vital Statistics | | 86,945.00 | |
| 4150-4151 | Financial Administration | | 175,110.00 | |
| 4152 | Revaluation of Property | | 38,000.00 | |
| 4153 | Legal Expense | | 31,000.00 | |
| 4155-4159 | Personnel Administration | | 5,250.00 | |
| 4191-4193 | Planning & Zoning | | 127,885.00 | |
| 4194 | General Government Buildings | | 134,290.00 | |
| 4195 | Cemeteries | | 6,000.00 | |
| 4196 | Insurance | | 61,000.00 | |
| 4197 | Advertising & Regional Assoc. | | - | |
| 4199 | Other General Government | | 13,875.00 | |
| | PUBLIC SAFETY | | XXXXXXXXX | XXXXXXXXX |
| 4210-4214 | Police | | 1,306,000.00 | |
| 4215-4219 | Ambulance | | 156,911.00 | |
| 4220-4229 | Fire | | 420,433.00 | |
| 4240-4249 | Building Inspection | | 101,350.00 | |
| 4290-4298 | Emergency Management | | - | |
| 4299 | Other (Including Communications) | | - | |
| | AIRPORT/AVIATION CENTER | | XXXXXXXXX | XXXXXXXXX |
| 4301-4309 | Airport Operations | | - | |
| | HIGHWAYS & STREETS | | XXXXXXXXX | XXXXXXXXX |
| 4311 | Administration | | | |
| 4312 | Highways & Streets | | 757,005.00 | |
| 4313 | Bridges | | | |
| 4316 | Street Lighting | | 21,000.00 | |
| 4319 | Other | | | |
| | SANITATION | | XXXXXXXXX | XXXXXXXXX |
| 4321 | Administration | | | |
| 4323 | Solid Waste Collection | | 167,860.00 | |
| 4324 | Solid Waste Disposal | | 149,700.00 | |
| 4325 | Solid Waste Clean-up | | | |
| 4326-4329 | Sewage Coll. & Disposal & Other | | | |
| | WATER DISTRIBUTION & TREATMENT | | XXXXXXXXX | XXXXXXXXX |
| 4331 | Administration | | | |
| 4332 | Water Services | | | |
| 4335-4339 | Water Treatment, Conserv.& Other | | | |
| | ELECTRIC | | XXXXXXXXX | XXXXXXXXX |
| 4351-4359 | Electrical Operations | | | |

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Rev. 01/08

MS-2

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | WARR. ART.# | Appropriations As Voted | For Use By Department of Revenue Administration |
| | **HEALTH** | | XXXXXXXXX | XXXXXXXXX |
| 4411 | Administration | | | |
| 4414 | Pest Control | | 6,160.00 | |
| 4415-4419 | Health Agencies & Hosp. & Other | 23,24,25 | 19,202.00 | |
| | **WELFARE** | | | XXXXXXXXX |
| 4441-4442 | Administration & Direct Assist. | | 15,100.00 | |
| 4444 | Intergovernmental Welfare Pymnts | | | |
| 4445-4449 | Vendor Payments & Other | | | |
| | **CULTURE & RECREATION** | | XXXXXXXXX | XXXXXXXXX |
| 4520-4529 | Parks & Recreation | 21, 22 | 84,110.00 | |
| 4550-4559 | Library | | 154,577.00 | |
| 4583 | Patriotic Purposes | | 1,500.00 | |
| 4589 | Other Culture & Recreation | | | |
| | **CONSERVATION** | | XXXXXXXXX | XXXXXXXXX |
| 4611-4612 | Admin.& Purch. of Nat. Resources | | 2,000.00 | |
| 4619 | Other Conservation | | | |
| 4631-4632 | REDEVELOPMNT & HOUSING | | | |
| 4651-4659 | ECONOMIC DEVELOPMENT | | 5,000.00 | |
| | **DEBT SERVICE** | | XXXXXXXXX | XXXXXXXXX |
| 4711 | Princ.- Long Term Bonds & Notes | | 134,153.00 | |
| 4721 | Interest-Long Term Bonds & Notes | | 28,823.00 | |
| 4723 | Int. on Tax Anticipation Note | | | |
| 4790-4799 | Other Debt Service | | | |
| | **CAPITAL OUTLAY** | | XXXXXXXXX | XXXXXXXXX |
| 4901 | Land | | | |
| 4902 | Machinery, Vehicles & Equipment | | | |
| 4903 | Buildings | | | |
| 4909 | Improvements Other Than Bldgs | | | |
| | **OPERATING TRANSFERS OUT** | | XXXXXXXXX | XXXXXXXXX |
| 4912 | To Special Revenue Fund | 13 | 111,509.00 | |
| 4913 | To Capital Projects Fund | | | |
| 4914 | To Enterprise Fund | | | |
| | Sewer- | | 670,782.00 | |
| | Water- | | 302,990.00 | |
| | Electric- | | | |
| | Airport- | | | |
| 4915 | To Capital Reserve Fund | 12 | 35,000.00 | |
| 4916 | To Exp.Tr.Fund-except #4917 | 9,10,11 | 36,413.81 | |
| 4917 | To Health Maint. Trust Funds | | | |
| 4918 | To Nonexpendable Trust Funds | | | |
| 4919 | To Agency Funds | | | |
| | **TOTAL VOTED APPROPRIATIONS** | | 5,558,088.81 | |

MS-2
Rev. 01/06

## DEPARTMENT OF REVENUE ADMINISTRATION

**Municipal Services Division**

**2009 Tax Rate Calculation**

**TOWN/CITY: EPPING**

| | |
|---|---|
| Gross Appropriations | 6,285,248 |
| Less: Revenues | 4,265,425 |
| Less: Shared Revenues | 0 |
| Add: Overlay | 44,836 |
| War Service Credits | 138,000 |

Barbara J. Roberts
10/21/09

| | | |
|---|---|---|
| Net Town Appropriation | | 2,202,659 |
| Special Adjustment | | 0 |
| Approved Town/City Tax Effort | 2,202,659 | **TOWN RATE 3.27** |

**SCHOOL PORTION**

| | | |
|---|---|---|
| Net Local School Budget (Gross Approp. - Revenue) | | 13,752,747 |
| Regional School Apportionment | | 0 |
| Less: Adequate Education Grant | | (3,136,471) |
| State Education Taxes | (1,432,645) | |
| Approved School(s) Tax Effort | 9,183,631 | **LOCAL SCHOOL RATE 13.62** |

**STATE EDUCATION TAXES**

| | | |
|---|---|---|
| Equalized Valuation(no utilities) x | $2.14 | |
| 671,028,159 | 1,432,645 | **STATE SCHOOL RATE 2.16** |
| Divide by Local Assessed Valuation (no utilities) | | |
| 663,797,200 | | |
| Excess State Education Taxes to be Remitted to State | | |
| Pay to State → | 0 | |

**COUNTY PORTION**

| | | |
|---|---|---|
| Due to County | | 610,093 |
| Less: Shared Revenues | | 0 |
| Approved County Tax Effort | 610,093 | **COUNTY RATE 0.90** |

| | | |
|---|---|---|
| | | **TOTAL RATE 19.95** |
| Total Property Taxes Assessed | 13,429,028 | |
| Less: War Service Credits | (138,000) | |
| Add: Village District Commitment(s) | 0 | |
| **Total Property Tax Commitment** | **13,291,028** | |

**PROOF OF RATE**

| | Net Assessed Valuation | Tax Rate | Assessment |
|---|---|---|---|
| State Education Tax (no utilities) | 663,797,200 | 2.16 | 1,432,645 |
| All Other Taxes | 674,267,900 | 17.79 | 11,996,383 |
| | | | 13,429,028 |

**TRC# 77** **TRC# 77**

MS-4

## REVISED ESTIMATED REVENUES (RSA 21-J:34)

**City/Town: ___Town of Epping_____ FY: __2009_____**

| ACCT.# | SOURCE OF REVENUE | WARR. ART.# | FOR USE BY MUNICIPALITY | RESERVED FOR USE by DRA |
|---|---|---|---|---|
| | **TAXES** | | **XXXXXXXXX** | **XXXXXXXXX** |
| 3120 | Land Use Change Tax | | 477,000.00 | |
| 3180 | Resident Tax | | | |
| 3185 | Timber Tax | | 10,000.00 | |
| 3186 | Payment in Lieu of Taxes | | | |
| 3189 | Other Taxes | | | |
| 3190 | Interest & Penalties on Delinquent Taxes | | 167,000.00 | |
| | Inventory Penalties | | | |
| 3187 | Excavation Tax ($.02 cents per cu yd) | | 1,000.00 | |
| | **LICENSES, PERMITS & FEES** | | **XXXXXXXXX** | **XXXXXXXXX** |
| 3210 | Business Licenses & Permits | | 8,000.00 | |
| 3220 | Motor Vehicle Permit Fees | | 943,000.00 | |
| 3230 | Building Permits | | 62,500.00 | |
| 3290 | Other Licenses, Permits & Fees | | 8,600.00 | |
| 3311-3319 | FROM FEDERAL GOVERNMENT | | 605,650.00 | |
| | **FROM STATE** | | **XXXXXXXXX** | **XXXXXXXXX** |
| 3351 | Shared Revenues | | | |
| 3352 | Meals & Rooms Tax Distribution | | 270,636.00 | |
| 3353 | Highway Block Grant | | 136,878.00 | |
| 3354 | Water Pollution Grant | | 165,347.00 | |
| 3355 | Housing & Community Development | | | |
| 3356 | State & Federal Forest Land Reimbursement | | | |
| 3357 | Flood Control Reimbursement | | | |
| 3359 | Other (Including Railroad Tax) | | 25,000.00 | |
| 3379 | FROM OTHER GOVERNMENTS | | | |
| | **CHARGES FOR SERVICES** | | **XXXXXXXXX** | **XXXXXXXXX** |
| 3401-3406 | Income from Departments | | 133,800.00 | |
| 3409 | Other Charges | | | |

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

DUE SEPTEMBER 1

MS-4
Rev. 07/06

MS-4

## REVISED ESTIMATED REVENUES (RSA 21-J:34)

City/Town: __ Town of Epping FY: 2009

| ACCT.# | SOURCE OF REVENUE | WARR. ART.# | FOR USE BY MUNICIPALITY | RESERVED FOR USE by DRA |
|---|---|---|---|---|
| | MISCELLANEOUS REVENUES | | XXXXXXXXX | XXXXXXXXX |
| 3501 | Sale of Municipal Property | | 600.00 | |
| 3502 | Interest on Investments | | 30,000.00 | |
| 3503-3509 | Other | | 10,000.00 | |
| | INTERFUND OPERATING TRANSFERS IN | | XXXXXXXXX | XXXXXXXXX |
| 3912 | From Special Revenue Funds | | 111,509.00 | |
| 3913 | From Capital Projects Funds | | | |
| 3914 | From Enterprise Funds | | | |
| | Sewer - (Offset) | | 455,435.00 | |
| | Water - (Offset) | | 302,990.00 | |
| | Electric - (Offset) | | | |
| | Airport - (Offset) | | | |
| 3915 | From Capital Reserve Funds | | | |
| 3916 | From Trust & Fiduciary Funds | | | |
| 3917 | From Conservation Funds | | | |
| | OTHER FINANCING SOURCES | | XXXXXXXXX | XXXXXXXXX |
| 3934 | Proc. from Long Term Bonds & Notes | | | |
| | SUBTOTAL OF REVENUES | | 3,924,345.00 | |
| For Municipal Use | **General Fund Balance** | | | |
| $1,163,779.00 | Unreserved Fund Balance | | XXXXXXXXX | XXXXXXXXX |
| $ | Less Emergency Approp. (RSA 32:11) | | XXXXXXXXX | XXXXXXXXX |
| $31,414 | Less Voted From "Surplus" → | | 31,413.81 | |
| 171509 | Less Fund Balance - Reduce Taxes → | | 171,509.00 | |
| $1,132,365.19 | Fund Balance - Retained | | XXXXXXXXX | XXXXXXXXX |
| | | | | |
| | TOTAL REVENUES AND CREDITS | | 4,127,267.81 | |

REQUESTED OVERLAY (RSA 76:6) $ 50,000.00

Lisa M Feggo Town Accountant — PREPARER'S SIGNATURE AND TITLE

8/25/09 — DATE

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487

SUBMIT BY SEPTEMBER 1 TO THE ADDRESS ABOVE

MS-4
Rev. 07/05

# Report of the Trust Funds MS-9 December 31, 2009

| Date | Name of Trust Fund | Use | How Invested | Principal | | | | Interest | | | | Total | Expended For Yr. | Balance End Yr. | P. & I. End Yr. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Balance Beg. Yr. | New Funds | Withdrawal | Balance End. Yr. | Balance Beg. Yr. | Inc. For Year % | Inc. For Year Amount | | | | | |
| 1899 | George W. Plumer | CPC | Com. Trust. #1 | $857.59 | | | $857.59 | $1,369.17 | 2.289% | $7.16 | | $1,376.33 | $150.00 | $1,226.33 | $2,083.92 |
| 1902 | Elijah/Gardner Jones | CBL | Com. Trust. #1 | $122.51 | | | $122.51 | $89.14 | 0.218% | $0.68 | | $89.82 | $0.00 | $89.82 | $212.33 |
| 1904 | Rufus H. Smith | TWP | Com. Trust. #1 | $2,703.71 | | | $2,703.71 | $1,720.37 | 4.548% | $14.22 | | $1,734.59 | $0.00 | $1,734.59 | $4,438.30 |
| 1906 | Lydia W. Ladd | CCC | Com. Trust. #1 | $1,225.14 | | | $1,225.14 | $1,857.90 | 3.169% | $9.91 | | $1,867.81 | $0.00 | $1,867.81 | $3,092.95 |
| 1916 | Celia Stevens | CBL | Com. Trust. #1 | $122.51 | | | $122.51 | $166.63 | 0.297% | $0.93 | | $167.56 | $0.00 | $167.56 | $290.07 |
| 1917 | Abbie T. Spaulding | CBL | Com. Trust. #1 | $183.77 | | | $183.77 | $296.24 | 0.493% | $1.54 | | $297.78 | $0.00 | $297.78 | $481.55 |
| 1918 | Elizabeth A. Edgerly | CBL | Com. Trust. #1 | $61.26 | | | $61.26 | $138.99 | 0.206% | $0.64 | | $139.63 | $0.00 | $139.63 | $200.89 |
| 1918 | Fogg Fund | STC | Com. Trust. #1 | $122.51 | | | $122.51 | $114.58 | 0.244% | $0.76 | | $115.34 | $0.00 | $115.34 | $237.85 |
| 1920 | Albert L. Norris | CBL | Com. Trust. #1 | $61.26 | | | $61.26 | $73.78 | 0.139% | $0.43 | | $74.21 | $0.00 | $74.21 | $135.47 |
| 1922 | Hosea B. Burnham | S&L | Com. Trust. #1 | $6,125.70 | | | $6,125.70 | $161.82 | 6.463% | $20.21 | | $182.03 | $160.00 | $22.03 | $6,147.73 |
| 1926 | Carrie E. Norris | CBL | Com. Trust. #1 | $122.51 | | | $122.51 | $442.58 | 0.581% | $1.82 | | $444.40 | $0.00 | $444.40 | $566.91 |
| 1926 | Caleb & Mary French | PLB | Com. Trust. #1 | $14,102.10 | | | $14,102.10 | $369.89 | 14.876% | $46.53 | | $416.42 | $360.00 | $56.42 | $14,158.52 |
| 1928 | John O. Edgerly | CBL | Com. Trust. #1 | $122.51 | | | $122.51 | $69.46 | 0.197% | $0.62 | | $70.08 | $0.00 | $70.08 | $192.59 |
| 1933 | Mary E. P. Sanborn | TWP | Com. Trust. #1 | $19,685.43 | | | $19,685.43 | $8,955.31 | 29.440% | $92.08 | | $9,047.39 | $4,234.29 | $4,813.10 | $24,498.53 |
| 1935 | Sarah P. Prescott | CBL | Com. Trust. #1 | $275.65 | | | $275.65 | $400.28 | 0.695% | $2.17 | | $402.45 | $0.00 | $402.45 | $678.10 |
| 1940 | Alfred Trask Blake | CBL | Com. Trust. #1 | $153.14 | | | $153.14 | $188.02 | 0.351% | $1.10 | | $189.12 | $0.00 | $189.12 | $342.26 |
| 1943 | George B. True | Fam | Com. Trust. #1 | $122.51 | | | $122.51 | $342.15 | 0.478% | $1.49 | | $343.64 | $0.00 | $343.64 | $466.15 |
| 1943 | Joseph A. Edgerly | CBL | Com. Trust. #1 | $245.02 | | | $245.02 | $140.90 | 0.397% | $1.24 | | $142.14 | $0.00 | $142.14 | $387.16 |
| 1945 | Matthew J. Harvey | CBL | Com. Trust. #1 | $122.51 | | | $122.51 | $706.78 | 0.852% | $2.67 | | $709.45 | $0.00 | $709.45 | $831.96 |
| 1952 | Myra E. S. Green | CBL | Com. Trust. #1 | $122.51 | | | $122.51 | $175.06 | 0.306% | $0.96 | | $176.02 | $0.00 | $176.02 | $298.53 |
| 1952 | George E. Beede | CBL | Com. Trust. #1 | $367.54 | | | $367.54 | $2,319.80 | 2.762% | $8.64 | | $2,328.44 | $0.00 | $2,328.44 | $2,695.98 |
| 1960 | Wiggin Fund | Fam | Com. Trust. #1 | $245.02 | | | $245.02 | $101.03 | 0.356% | $1.11 | | $102.14 | $0.00 | $102.14 | $347.16 |
| 1974 | Georgia Chase | Fam | Com. Trust. #1 | $81.93 | | | $81.93 | $373.88 | 0.469% | $1.47 | | $375.35 | $0.00 | $375.35 | $457.28 |
| 1976 | Matthew Harvey | CBL | Com. Trust. #1 | $122.51 | | | $122.51 | $530.98 | 0.672% | $2.10 | | $533.08 | $0.00 | $533.08 | $655.59 |
| 1982 | Central Cemetery | CCC | Com. Trust. #1 | $4,288.10 | | | $4,288.10 | $1,006.89 | 5.443% | $17.02 | | $1,023.91 | $0.00 | $1,023.91 | $5,312.01 |
| 1983 | Miriam Jackson Park | MJP | Com. Trust. #1 | $2,225.25 | | | $2,225.25 | $984.91 | 3.300% | $10.32 | | $995.23 | $0.00 | $995.23 | $3,220.48 |
| 1989 | Hist.Soc. C.F. #1 | CAC | Com. Trust. #1 | $3,100.00 | | | $3,100.00 | $2,051.25 | 5.295% | $16.56 | | $2,067.81 | $0.00 | $2,067.81 | $5,167.81 |
| 1990 | Hist.Soc. C.F. #2 | CAC | Com. Trust. #1 | $1,500.00 | | | $1,500.00 | $441.95 | 1.996% | $6.24 | | $448.19 | $0.00 | $448.19 | $1,948.19 |
| 1991 | Hist.Soc. C.F. #3 | CAC | Com. Trust. #1 | $1,700.00 | | | $1,700.00 | $1,146.92 | 2.926% | $9.15 | | $1,156.07 | $0.00 | $1,156.07 | $2,856.07 |
| 1992 | Hist.Soc. C.F. #4 | CAC | Com. Trust. #1 | $1,600.00 | | | $1,600.00 | $926.27 | 2.597% | $8.12 | | $934.39 | $500.00 | $434.39 | $2,034.39 |
| 1993 | Bert J. Allen Cemetery | Fam | Com. Trust. #1 | $500.00 | | | $500.00 | $360.74 | 0.885% | $2.77 | | $363.51 | $0.00 | $363.51 | $863.51 |
| 1995 | West Epping Cem. | CWC | Com. Trust. #1 | $2,790.00 | | | $2,790.00 | $1,098.09 | 3.997% | $12.50 | | $1,110.59 | $0.00 | $1,110.59 | $3,900.59 |
| 1996 | Burtt Family Cem. | CFC | Com. Trust. #1 | $500.00 | | | $500.00 | $253.67 | 0.775% | $2.42 | | $256.09 | $0.00 | $256.09 | $756.09 |
| 1999 | Colford-Colket | CBL | Com. Trust. #1 | $500.00 | | | $500.00 | $163.12 | 0.682% | $2.13 | | $165.25 | $0.00 | $165.25 | $665.25 |
| 2009 | Lambert Family | PLB | Com. Trust. #1 | $0.00 | $1,479.84 | | $1,479.84 | $0.00 | 1.521% | $4.76 | | $4.76 | $0.00 | $4.76 | $1,484.60 |
| | Adj | | | $45.01 | | | $45.01 | $40.50 | 0.088% | $0.27 | | $40.77 | $0.00 | $40.77 | $85.78 |
| Common Trust #1TOTALS | | | | $66,225.21 | $1,479.84 | | $67,705.05 | $29,579.05 | 100.00% | $312.76 | | $29,891.81 | $5,404.29 | $24,487.52 | $92,192.57 |

# Report of the Trust Funds MS-9 (continued)

| Date | Name of Trust Fund | Use | How Invested | Principal | | | | Interest | | | | | P. & I. End Yr. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Balance Beg. Yr. | New Funds | Withdrawal | Balance End. Yr. | Balance Beg. Yr. | Inc. For Year % | Inc. For Year Amount | Total | Expended For Yr. | Balance End Yr. | |
| 1898 | Lovell J. Brock | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $184.99 | 1.181% | $0.99 | $185.98 | $10.00 | $175.98 | $298.49 |
| 1903 | Mary S. Burnham | CBL | CT-Pros. Cem | $61.26 | | | $61.26 | $83.73 | 0.557% | $0.47 | $84.20 | $10.00 | $74.20 | $135.46 |
| 1905 | Hannah Durgin | RDT | CT-Pros. Cem | $122.51 | | | $122.51 | $275.80 | 1.529% | $1.28 | $277.08 | $15.00 | $262.08 | $384.59 |
| 1908 | Horace W. Langley | CBL | CT-Pros. Cem | $612.57 | | | $612.57 | $1,454.03 | 7.934% | $6.65 | $1,460.68 | $150.00 | $1,310.68 | $1,923.25 |
| 1908 | Mary E. Burnham | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $238.98 | 1.388% | $1.16 | $240.14 | $10.00 | $230.14 | $352.65 |
| 1913 | Wm. A. Cudworth | CBL | CT-Pros. Cem | $61.26 | | | $61.26 | $84.46 | 0.559% | $0.47 | $84.93 | $10.00 | $74.93 | $136.19 |
| 1913 | J. C. Bennett | CBL | CT-Pros. Cem | $91.89 | | | $91.89 | $167.43 | 0.996% | $0.83 | $168.26 | $10.00 | $158.26 | $250.15 |
| 1914 | Annie M. Pike | CBL | CT-Pros. Cem | $91.89 | | | $91.89 | $168.16 | 0.998% | $0.84 | $169.00 | $15.00 | $154.00 | $245.89 |
| 1915 | Walter Little | CBL | CT-Pros. Cem | $91.89 | | | $91.89 | $167.43 | 0.996% | $0.83 | $168.26 | $15.00 | $153.26 | $245.15 |
| 1918 | Harriet A. True | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $261.64 | 1.475% | $1.24 | $262.88 | $15.00 | $247.88 | $370.39 |
| 1919 | Mary A Jones | CBL | CT-Pros. Cem | $61.26 | | | $61.26 | $100.88 | 0.622% | $0.52 | $101.40 | $10.00 | $91.40 | $152.66 |
| 1920 | James A. Corning | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $243.54 | 1.405% | $1.18 | $244.72 | $15.00 | $229.72 | $352.23 |
| 1920 | Rebecca J. Foss | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $254.41 | 1.447% | $1.21 | $255.62 | $15.00 | $240.62 | $363.13 |
| 1923 | Emma Clarage | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $240.05 | 1.392% | $1.17 | $241.22 | $15.00 | $226.22 | $348.73 |
| 1923 | Sarah F. Wright | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $240.05 | 1.392% | $1.17 | $241.22 | $15.00 | $226.22 | $348.73 |
| 1923 | Bessie A Miles | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $192.35 | 1.209% | $1.01 | $193.36 | $15.00 | $178.36 | $300.87 |
| 1926 | Carrie E. Norris | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $200.77 | 1.241% | $1.04 | $201.81 | $15.00 | $186.81 | $309.32 |
| 1926 | Fred H. Johnson | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $209.16 | 1.273% | $1.07 | $210.23 | $20.00 | $190.23 | $312.74 |
| 1926 | Linda Tarbox | | CT-Pros. Cem | $122.51 | | | $122.51 | $219.40 | 1.313% | $1.10 | $220.50 | $20.00 | $200.50 | $323.01 |
| 1926 | Asa Robie | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $630.97 | 3.363% | $2.82 | $633.79 | $25.00 | $608.79 | $853.81 |
| 1927 | Isabell Bartlett | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $239.00 | 1.388% | $1.16 | $240.16 | $15.00 | $225.16 | $347.67 |
| 1929 | James A. Johnson | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $536.55 | 3.001% | $2.51 | $539.06 | $25.00 | $514.06 | $759.08 |
| 1929 | Jacob H. Tilton | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $240.53 | 1.394% | $1.17 | $241.70 | $20.00 | $221.70 | $344.21 |
| 1929 | Frank A. Miles | CBL | CT-Pros. Cem | $61.26 | | | $61.26 | $94.25 | 0.597% | $0.50 | $94.75 | $10.00 | $84.75 | $146.01 |
| 1929 | Levi Thompson | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $191.27 | 1.205% | $1.01 | $192.28 | $20.00 | $172.28 | $294.79 |
| 1930 | Lizzie Rundlett | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $200.44 | 1.240% | $1.04 | $201.48 | $20.00 | $181.48 | $303.99 |
| 1932 | Daniel Cate | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $238.55 | 1.386% | $1.16 | $239.71 | $20.00 | $219.71 | $342.22 |
| 1933 | George Hopkinson | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $238.55 | 1.386% | $1.16 | $239.71 | $20.00 | $219.71 | $342.22 |
| 1934 | Mary E. P. Sanborn | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $582.51 | 3.177% | $2.66 | $585.17 | $25.00 | $560.17 | $805.19 |
| 1934 | Almon L. True | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $243.39 | 1.405% | $1.18 | $244.57 | $20.00 | $224.57 | $347.08 |
| 1941 | Hattie Chase | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $239.43 | 1.390% | $1.16 | $240.59 | $20.00 | $220.59 | $343.10 |
| 1943 | Marcus M. Taylor | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $526.66 | 2.963% | $2.48 | $529.14 | $25.00 | $504.14 | $749.16 |
| 1943 | Frank B. Blaisdell | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $264.34 | 1.485% | $1.24 | $265.58 | $20.00 | $245.58 | $368.09 |
| 1946 | Charles E. Gear | CBL | CT-Pros. Cem | $612.57 | | | $612.57 | $1,514.09 | 8.165% | $6.84 | $1,520.93 | $150.00 | $1,370.93 | $1,983.50 |
| 1946 | Milton J. Bly | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $207.44 | 1.267% | $1.06 | $208.50 | $20.00 | $188.50 | $311.01 |
| 1947 | Cyrus Sanborn | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $535.54 | 2.997% | $2.51 | $538.05 | $25.00 | $513.05 | $758.07 |
| 1950 | Abbie M. Norris | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $540.02 | 3.014% | $2.53 | $542.55 | $25.00 | $517.55 | $762.57 |

| | | | | Principal | | | | Interest | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Date | Name of Trust Fund | Use | How Invested | Balance Beg. Yr. | New Funds | With-drawal | Balance End. Yr. | Balance Beg. Yr. | Inc. For Year % | Inc. For Year Amount | Total | Expended For Yr. | Balance End Yr. | P. & I. End Yr. |
| 1951 | IM&C Purington | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $455.26 | 2.688% | $2.25 | $457.51 | $20.00 | $437.51 | $682.53 |
| 1952 | Elizabeth Beals | CBL | CT-Pros. Cem | $245.02 | | | $245.02 | $564.59 | 3.108% | $2.60 | $567.19 | $25.00 | $542.19 | $787.21 |
| 1954 | William Feldsend | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $241.20 | 1.396% | $1.17 | $242.37 | $20.00 | $222.37 | $344.88 |
| 1958 | Frank Willard | CBL | CT-Pros. Cem | $367.54 | | | $367.54 | $843.05 | 4.648% | $3.89 | $846.94 | $30.00 | $816.94 | $1,184.48 |
| 1960 | Blanche R. Purington | CBL | CT-Pros. Cem | $367.54 | | | $367.54 | $1,615.38 | 7.613% | $6.38 | $1,621.76 | $450.00 | $1,171.76 | $1,539.30 |
| 1968 | John J. Tilton | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $219.86 | 1.314% | $1.10 | $220.96 | $20.00 | $200.96 | $323.47 |
| 1976 | John & Minnie Warren | CBL | CT-Pros. Cem | $490.05 | | | $490.05 | $769.40 | 4.835% | $4.05 | $773.45 | $20.00 | $753.45 | $1,243.50 |
| 1983 | Fred Johnson | CBL | CT-Pros. Cem | $122.51 | | | $122.51 | $94.05 | 0.831% | $0.70 | $94.75 | $10.00 | $84.75 | $207.26 |
| 1999 | Alice Langdon | CBL | CT-Pros. Cem | $500.00 | | | $500.00 | $0.00 | 1.920% | $1.61 | $1.61 | $0.00 | $1.61 | $501.61 |
| 1999 | Ron Nowe Sr. | CPC | CT-Pros. Cem | $500.00 | | | $500.00 | $0.00 | 1.920% | $1.61 | $1.61 | $0.00 | $1.61 | $501.61 |
| **CT Prospect Cemetary TOTALS** | | | | **$8,993.89** | | | **$8,993.89** | **$17,053.58** | **100.000%** | **$83.78** | **$17,137.36** | **$1,500.00** | **$15,637.36** | **$24,631.25** |
| **Total Common Trust Funds** | | | | **$75,219.10** | **$1,479.84** | | **$76,698.94** | **$46,632.63** | | **$396.54** | **$47,029.17** | **$6,904.29** | **$40,124.88** | **$116,823.82** |
| **Other General Trust Funds** | | | | | | | | | | | | | | |
| 1988 | Ladd Family Fund | Fam | NHPDIP | $1,300.00 | | | $1,300.00 | $301.14 | | $4.52 | $305.66 | $0.00 | $305.66 | $1,605.66 |
| 1989 | Karen Bickford Mem. | SCH | NHPDIP | $13,285.00 | | | $13,285.00 | $2,967.85 | | $53.92 | $3,021.77 | $0.00 | $3,021.77 | $16,306.77 |
| **Total Other Gen. Trust Funds** | | | | **$14,585.00** | **$0.00** | | **$14,585.00** | **$3,268.99** | | **$454.98** | **$3,327.43** | **$0.00** | **$3,327.43** | **$17,912.43** |
| **Total All Trusts** | | | | **$89,804.10** | **$1,479.84** | | **$91,283.94** | **$49,600.48** | | **$851.52** | **$50,356.60** | **$6,904.29** | **$43,452.31** | **$134,736.25** |
| **Capital Reserve Funds** | | | | | | | | | | | | | | |
| 2000 | Landfill Closing | | NHPDIP | $74,938.09 | $5,000.00 | | $79,938.09 | | | $253.78 | | $2,409.87 | | $77,782.00 |
| 2002 | Cemetery Expansion | | NHPDIP | $24,784.79 | $0.00 | | $24,784.79 | | | $82.51 | | $0.00 | | $24,867.30 |
| 2003 | Highway Truck | | NHPDIP | $437.54 | $0.00 | | $437.54 | | | $0.39 | | $0.00 | | $437.93 |
| 2005 | ETV | | NHPDIP | $22,662.16 | $31,413.81 | | $54,075.97 | | | $102.79 | | $34,172.21 | | $20,006.55 |
| 2005 | Town Hall Repair | | NHPDIP | $22,191.37 | $10,000.00 | | $32,191.37 | | | $64.32 | | $14,055.00 | | $18,200.69 |
| 2005 | Recreation Assistant | | NHPDIP | $23,627.38 | $13,180.76 | | $36,808.14 | | | $38.91 | | $22,028.00 | | $14,819.05 |
| 2006 | Reval | | NHPDIP | $0.00 | $35,000.00 | | $35,000.00 | | | $39.58 | | $0.00 | | $35,039.58 |
| **Capital Reserve Total** | | | | **$168,641.33** | **$94,594.57** | | **$263,235.90** | | | **$582.28** | | **$72,665.08** | | **$191,153.10** |
| **Total All Funds** | | | | **$258,445.43** | **$96,074.41** | | **$354,519.84** | | | **$1,433.80** | | **$79,569.37** | | **$325,889.35** |

# Report of the Common Trust Fund Investments MS-10 December 31, 2009

| How Invested | | Principal | | | | | Income | | | | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. Units | Description | Balance Beg. Year | Purchases | Proceeds of Sales | Gain from Sales (new money) | Balance End Year | Balance Beg. Year | Income This Year | Expended This Year | Balance End Year | P. & I. End of Year |
| | Common Trust #1: | $66,225.21 | $1,479.84 | $0.00 | $0.00 | $67,705.05 | $29,579.05 | $312.76 | $5,404.29 | $24,487.52 | $92,192.57 |
| | C.T.-Prospect Cemetery | $8,993.89 | $0.00 | $0.00 | $0.00 | $8,993.89 | $17,053.58 | $83.78 | $1,500.00 | $15,637.36 | $24,631.25 |
| | **Total Common Trust** | **$75,219.10** | **$1,479.84** | **$0.00** | **$0.00** | **$76,698.94** | **$46,632.63** | **$396.54** | **$6,904.29** | **$40,124.88** | **$116,823.82** |
| | MBIA NH-01-0545-0004 | | | | | | | | | | $91,936.42 |
| | MBIA NH-01-0545-0006 | | | | | | | | | | $24,631.25 |
| | Fleet Check Acct 9358137037 | | | | | | | | | | $256.15 |
| | **Total All Accounts** | | | | | | | | | | **$116,823.82** |

# Salaries of Town Employees

| Employee | Department | Type | 2009 Salary | Amount Earned* |
|---|---|---|---|---|
| Bielecki, Judith | Admin Assist | FT | $40,443 | $42,851.79 |
| Blanchard, Joyce | Deputy Clerk | FT | 38,730 | 38,499.36 |
| Bonenfant, Carol | Police Sec. | FT | 33,738 | 35,226.38 |
| Chapman, Bruce | Ambul | FT | 42,658 | 47,752.58 |
| Clark, Gregory | Highway | FT | 32,427 | 23,636.72 |
| Cole, Timothy | Ambul | FT | 36,808 | 30,295.86 |
| Cote, Richard | Police | FT | 51,438 | 60,374.81 |
| Dionne, Norman | Water | FT | 54,163 | 62,102.33 |
| Dodge, Gregory | Police | FT | 76,648 | 77,530.23 |
| Fluet, Raymond | Police | FT | 48,485 | 54,809.48 |
| Fogg, Lisa | Finance | FT | 43,139 | 43,215.84 |
| Foley, Linda | Tax Clerk | FT | 51,896 | 53,266.72 |
| Freeman, James | TS Supr | FT | 43,451 | 33,235.28 |
| Gallagher, Sean | Police | FT | 52,978 | 73,700.98 |
| Green, Bradley | Library | FT | 43,451 | 33,030.08 |
| Hickey, Seth | Rec | FT | 45,219 | 45,398.17 |
| Jardis, Bradley | Police | FT | 47,070 | 49,922.40 |
| Kilham, Robert | Sewer | FT | 50,253 | 52,646.31 |
| Koch, Dennis | W&S Admin | FT | 52,354 | 56,447.56 |
| Kramer, Daniel | Code | FT | 46,342 | 46,703.89 |
| Loader, David | Police | FT | 44,346 | 50,061.99 |
| McDonough, Phyllis | Planning | FT | 46,072 | 44,510.27 |
| McFadden, Richard | Police | FT | 51,438 | 64,605.90 |
| Newman, Jason | Police | FT | 55,037 | 69,012.27 |
| Nickerson, Marc | Ambul | FT | 43,758 | 47,936.44 |
| Nye, Gregory | Police | FT | 55,037 | 64,324.38 |
| Reinhold, David | Highway | FT | 51,896 | 62,737.71 |
| Roberts, Derek | Highway | FT | 27,477 | 5,432.62 |
| Ruest, Joseph | Highway | FT | 42,307 | 44,750.74 |
| Shankle, Dean | Town Admin | FT | 60,528 | 62,219.94 |
| Soares, Stephen | Police | FT | 41,787 | 55,513.86 |
| Tondreault, Seth | Police | FT | 41,787 | 57,250.82 |
| Turner, Marc | Police | FT | 54,579 | 68,372.60 |
| Wallace, Mike | Police | FT | 60,694 | 62,976.19 |
| **Total Full Time Salaries** | | | **$1,608,434** | **$1,720,352.50** |

| Employee | Department | Type | 2009 Rate | Amount Earned* |
|---|---|---|---|---|
| Brown, Paula | Code/Sec | PT | $13.07 | $19,102.45 |
| Bennis, Daniel | ETV | PT | 9.32 | 3,416.29 |
| Channell, William | ETV | PT | 12.00 | 6,168.00 |
| Denoncour, Joseph | ETV | PT | 10.36 | 2,961.71 |
| Frederick, Glenn | ETV | PT | 10.00 | 6,204.25 |
| Johnson, Stephen | ETV | PT | 9.32 | 1,102.66 |
| Richard, Roxanne | ETV | PT | 9.32 | 4,662.78 |
| Allen, Deborah | Library | PT | 10.25 | 3,223.63 |
| Andrews, Nancy | Library | PT | 10.23 | 12,948.19 |
| Bean, Marissa | Library | PT | 7.25 | 899.00 |
| Day, Rebecca | Library | PT | 7.25 | 2,644.45 |
| Dudley, Laurel | Library | PT | 18.00 | 9,768.51 |
| Murphy, Simonne | Library | PT | 9.00 | 2,145.95 |
| Wilkins, Tracie | Library | PT | 11.97 | 18,728.39 |
| Cote, Shannon | Police | PT | 17.00 | 5,123.00 |
| Hanley, Paul | Police | PT | 17.00 | 12,519.50 |
| Hansen, William | Police | PT | 11.62 | 2,880.66 |
| Kelley, Kevin | Police | PT | 17.00 | 4,336.00 |
| Laurent, Beverly | Police | PT | 9.00 | 1,453.00 |
| Leduc, Jeffrey | Police | PT | 17.00 | 6,335.50 |
| Newell, Heather | Police | PT | 32.00 | 33,600.00 |
| Newman, Richard | Police | PT | 18.03 | 38,035.87 |
| Edwards. George | Solid Waste | PT | 8.00 | 7,661.51 |
| McKenzie, Michael | Solid Waste | PT | 10.30 | 13,027.28 |
| Stone, Ernest | Solid Waste | PT | 10.00 | 4,334.78 |
| Tuck, John | Solid Waste | PT | 10.00 | 4,117.50 |
| Valencia, Joseph | Solid Waste | PT | 10.23 | 864.44 |
| Victoria, John | W/S | PT | 22.46 | 2,785.04 |
| **Total Part Time Salaries** | | | | **$231,050.34** |

*Includes overtime pay and police detail pay.

# Auditor's Report

## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380


***INDEPENDENT AUDITOR'S COMMUNICATION OF CONTROL DEFICIENCIES AND OTHER MATTERS***

To the Members of the Board of Selectmen
Town of Epping
Epping, New Hampshire

In planning and reporting our audit of the financial statements of the Town of Epping as of and for the fiscal year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Epping's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control. We believe that the following deficiencies constitute material weaknesses.

***Ambulance Billing Controls***

We identified some weaknesses in control over ambulance billings. We recommend the billings invoiced by Comstar be reconciled against the Town's recorded ambulance runs to ensure that all revenues are recorded. Although we have heard and understand some concern regarding HIPPA regulations, we strongly recommend the finance office be provided with the information necessary to ensure both proper recording of financial activity and compliance with policy regarding uncollectable accounts written off. We understand some of this years' decline in overall control and review may have resulted from the absence of certain personnel, but we recommend that the Fire Wards regularly review the outstanding receivables and ensure that their directives have been properly followed by Comstar.

***Cash Controls over Activities***

We noted the absence of standard control procedures over cash handling relative to the annual conservation commission canoe race. We recommend that the total cash collected at the event be reconciled against the entry form registrations.

We also want to discuss the following issues that we do not consider to be significant deficiencies.

***Purchasing Policy***

We noted that the Town updated its purchasing policies as we had previously recommended. Like all well written policy, it was later taken under review to determine its efficiency and effectiveness. At the time of our fieldwork, management had determined that the new policy and procedures were effective as reliable control mechanisms. We both encourage and support management's plan for future revisions, and suggest that cooperative assistance form Departmental Managers would significantly enhance the policy outcome.

*Town of Epping*
*Independent Auditor's Communication of Control Deficiencies and Other Matters*

***Treasurer's Duties***

We recommend that the Town provide training for its new treasurer, as we noted that he was unaware of the duties and responsibilities required by statute. There was a lack of segregation of duties and weakened internal controls involving cash transactions. We recommend that a monthly report and reconciliation be provided to the Finance Director.

***Police Detail Billings***

We identified a weakness regarding police detail billings that resulted in a financial misstatement which has been corrected by management. Revenue from police details was being recognized on the cash basis, or when payment was received, as opposed to when the services were provided. Further, the finance office was not receiving the information necessary to properly reconcile detail hours paid to officers against revenue invoiced to third parties. At the time of our fieldwork, the Chief of Police and the Finance Director had already begun discussions to correct the control weakness.

***Compliance with Federal Regulations***

It came to our attention that the Trustees of Trust Funds have been paying third party vendors directly. One vendor was paid in excess of the limit to receive an IRS Form 1099. The informational IRS form was not submitted, nor was the requisite Form W-9 obtained. The Trustees were unaware of the IRS regulations. In order to ensure that the Town is compliant with this and other IRS regulations, we recommend that all payments be issued through the Town's Finance Office. This would limit all Trustees' payments to the Town government and/or School District, leaving regulatory compliance to the community's paid professionals.

This communication is intended solely for the information and use of management, the board of selectmen, others within the organization, and state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Plodzik & Sanderson
Professional Association

June 18, 2009

# General Information

## Elected Officials

**Selectmen**
Thomas Gauthier, Chair, 2010
Dianne Gilbert, 2010
Karen Sott, 2011
Renee Archambault, 2012
James McGeough, 2012

**Town Clerk**
Linda Foley, 2010
Deputy: Joyce Blanchard

**Tax Collector**
Linda Foley, 2010
Deputy: Joyce Blanchard

**Treasurer**
Nathan D. Robbins, resigned 3/23/2009
Joseph Foley appointed 3/23/2009
Deputy: Annjannett Burke appointed 5/4/2009

**Fire Wards**
Donald Oakes, 2010
Cliff Cray, 2011
Charles Goodspeed, 2012
Tom Gauthier, Selectmen's Representative

**Cemetery Trustees**
Paul Ladd 2010
Grace Frost, 2011
Daniel Harvey, 2012

**Moderator**
Robert Goodrich, 2010

**Planning Board**
Gregory Tillman, 2011, Chair
Thomas Dwyer, Jr., 2010
Steve Colby, 2012
Mike Morosco 2012
Karen Sott, Selectmen's Representative

**Library Trustees**
Michael Swegles, 2010
Joan Harlow, 2010
Lynn Reinhard, 2011
Nan Nutt, 2012
Abigail Constantineau, 2012

**Budget Committee**
Jeff Leduc, 2011, Chair
Thomas Dwyer, Jr., 2010
Michelle Cromarty, 2010
Sandra Osgood, 2010
Rose Colby, 2011
Mark Leclerc, 2011
Benjamin Lamarche, 2012
Tammy Shennett, 2012
Paul Spidle, 2012
James McGeough, Selectmen's Representative
Scott Booth, School Board Representative

**Trustees of Trust Fund**
Joe Denoncour, 2010, Chair
Mark Kucera, 2011
Daniel Harvey, 2012

**Supervisors of Checklist**
Grace Lavoie, 2010, Chair
Pamela Holmes, 2012
Kim Gauthier, 2014

**Water and Sewer Commission**
Joseph Foley, 2012 Chair
Michael King, 2010
Henry DeBoer, 2011
Dennis Koch, Appointed Administrator
Dianne Gilbert, Selectmen's Representative

**Zoning Board of Adjustment**
Dave Mylott, 2011, Chair
Paul Brown, 2010
Ronald Nowe, 2010
Robert Jordan, 2012
Michael Yergeau, 2012
Alternates, Patrick Pagnani Jr., 2011
Robert Silva, 2012

## Appointed Officials

**Selectmen's Office**
Town Administrator, Dean Shankle (no term)
Assessing Clerk, Administrative Assistant: Judith Bielecki (no term)
Assistant: Joyce Blanchard (no term)
Bookkeeper: Lisa Fogg (no term)
Planning Board Secretary: Phyllis McDonough (no term)
Code Enforcement Officer: Dan Kramer (no term)
Code Enforcement Secretary: Paula Brown (no term)
Emergency Management: Timothy Flowers (no term)

**Police Department**
Chief of Police: Gregory C. Dodge
Secretary: Carol Ann Bonenfant
Lieutenant: Michael Wallace
Sergeant: Jason Newman ,Gregory Nye
Detective: Marc Turner, Richard Cote
Patrol Officers: Ray Fluet, Sean Gallagher, Richard McFadden, Bradley Jardis, David Loader
Seth Tondreault, Stephen Soares
Part-Time Officers: Sgt. Richard Newman, Sr., Paul Hanley, Jeffrey Leduc, Kevin Kelley, Shannon Cote
Animal Control Officer: William Hansen

**Fire Department**
Chief of Department: Roswell Galvin, resigned Aug. 2009
Christopher Murphy, appointed Aug. 2009

**Welfare Administrator**
Phyllis McDonough (no term)

**Library Director**
Bradley Green

**Recreation Director**
Seth Hickey (no term)

**Recreation Advisory Commission**
John DiFrancesco, 2009
Kelli Killen, 2012
Brian Reed, 2011
Barbara Carrigan, 2010
Thomas Gauthier, Selectmen's Representative

**Ballot Clerks**
Patricia Sutliffe, 2010
Barbara MacDonald, 2010
Abby Constantineau, 2010
Patricia Vanwagoner, 2010

**Conservation Commission**
Scott Pim, 2011
Sonja Gonzalez, 2010
Jeff Conrad, 2011
Gregory Tillman, Chair, 2010
John Bennett, 2012
Amos Clapp, 2012
Tracey Archambault, 2012
Jerry Langdon, Forestry Committee
Robert Kimball, Forestry Committee
Kevin Martin, Forestry Committee
Isobel Parke, Honorable Member

**Crossing Guard**
Beverly Laurent

**Lamprey River Advisory Committee**
Martin, Kevin

**Historic District Commission**
Steve Colby, Chair
Nancy Grimard
Pam Currier
Jim Rogier, 2010
Devon Rains, 2010
Karen Sott, Selectman's Representative

## School District Officers

**School Board**
Gregory Dodge, 2011, Chair
Scott Booth, 2010
David Mylott, 2010
Shawn Patton, 2011
Susan Kimball, 2012

**Superintendent of Schools**
Barbara Munsey

**Business Administrator**
Martha Williamson

**Special Education Director**
Cathryn Zylinski

**Administrators**
Grades 1–5
Mark Vallone, Principal
Grades 6–8
Lynn Ward Healy, Principal
Grades 9–12
Dixie Bacallao Tremblay, Principal

**Treasurer**
Joseph Foley, 2011

**Clerk**
Robin O'Day, 2011

**Moderator**
Robert Goodrich, 2011

# Area Statistical Information

CID Number ..... 810
County ..... Rockingham
Labor Market Area ..... Portsmouth-Manchester
Distance to:
- Manchester, NH ..... 23 miles
- Boston, MA ..... 54 miles
- Portland, ME ..... 74 miles
- New York, NY ..... 257 miles
- Montreal, Canada ..... 278 miles

Elevation ..... 160
Temperature (°F)
- Annual Average ..... 46.6
- January Average ..... 22.2

Precipitation: Annual Average ..... 44.0

## Demographics

| Total Population | Community | County |
|---|---|---|
| 2007 | 6,169 | 296,543 |
| 2005 | 6,087 | 295,076 |
| 2000 | 5,549 | 278,748 |
| 1990 | 5,267 | 246,744 |
| 1980 | 3,460 | 190,345 |
| 1970 | 2,356 | 138,951 |

Population by Age (2000)
- under 5 ..... 383
- 5 to 19 ..... 1,219
- 20 to 34 ..... 1,030
- 35 to 54 ..... 1,921
- 55 to 64 ..... 417
- 65+ ..... 509

Median Age ..... 35.8 years

## Commuting Patterns (2000)

Min. travel time to work (mins) ..... 27.7
Residents working in community ..... 16%
Residents commuting to another NH community ..... 69%
Residents commuting out-of-state ..... 15%

## Largest Employers (as of 6/3/05)

Wal-Mart ..... 350
Epping High School ..... 91
Epping Elementary School ..... 87
McDonalds ..... 50
ERRCO (Recycling) ..... 47
Abenaki Timber ..... 30
Burger King ..... 25
PSNH (Utility) ..... 15
Goodrich Brickyard ..... 12

## Municipal Services

Town Hall Hours ..... Mon.–Thurs., 8–4; Fri., 8–Noon
Type of Government ..... Selectman/SB2
Budget (Annual 2009) ..... $5,522,573
Planning Board ..... Elected
Industrial Plans Reviewed by ..... Planning Board
Zoning ..... 1968/06
Master Plan ..... 2006
Capital Improvement Plan ..... Yes
Full Time Police Dept ..... Yes
Full Time Fire Dept ..... Yes
Town Fire Insurance Rating ..... 5/9

## Taxes (2009)

Local Property Tax Rate (per thousand) ..... $19.95
Assessment Ratio ..... 97.8%

## Housing (2009)

Single-Family Units ..... 1,715
- Number of building permits ..... 174

Multi-Family Units ..... 419
- Number of building Permits ..... 3

Mobile Homes/Manufactured ..... 445

## Utilities

Electricity ..... PSNH/Electric Coop.
Natural Gas ..... None
Water ..... Epping Water Dept.
- Source ..... 3 Bed Rock Wells
- Average Usage Hoar Well ..... 90 gpm
- Average Usage Well #4 ..... 70 gpm

Sanitation
- Sewer ..... Municpal
- Coverage ..... 25%

Municipal Treatment Plant
- Type ..... Active Sludge/Zenon Microfiltration
- Capacity (million gal/day) ..... 0.50
- Load (percent of capacity) ..... 20%

Telephone ..... Verizon/Comcast/Fairpoint
Cellular Phone Access ..... Yes
Cable Television Access ..... Yes
High-Speed Internet Service (Bus. & Res.) ..... Yes

## Transportation/access

Road Access
- State Routes ..... 101, 125, 27
- Nearest Interstate ..... 1-95, Exit 2
- Distance ..... 15 miles

Railroad ..... Downeaster (Exeter)
Airport ..... Manchester-Boston Regional
- Runway ..... 9,250 feet
- Lighted ..... Yes
- Navigational Aids ..... Yes
- Distance ..... 27 miles

## Medical & Health

Hospital ..... Exeter Hospital
- Distance ..... 10 Miles
- Beds ..... 218
- Number of Doctors working in town ..... 1

## Educational

| | # of Schools | Grades | Enroll. |
|---|---|---|---|
| Elementary | 1 | K-5 | 388 |
| Middle/Jr. High | 1 | 6-8 | 212 |
| High School | 1 | 9-12 | 294 |

Higher Education Institutions:
- Southern NH University
- Hesser College/UNH

## Community Services & Recreation

Protestant Churches ..... 4
Catholic Churches ..... 1
Hotels/Motels ..... 1
Bed & Breakfasts ..... 4
Live Theater ..... 1
Museums ..... 1
Local Television ..... 1
- Channel 22, Epping TV & Bulletin Board

Library ..... 1
- Harvey-Mitchell Memorial

Municipal Parks ..... 1
Conservation Areas ..... 3
Tennis Courts ..... 1
Nearest Ski Areas ..... McIntyre/White Mountains
Other Recreation ..... 2 Race Tracks

## Town Directory

**Emergency Numbers**
Fire/Police/Rescue ..... 911

**General Business**
Fire ..... 679-5446
Police ..... 679-5122
Animal Control ..... 679-5122

**Schools**
Elementary ..... 679-8018
Middle ..... 679-2544
High School ..... 679-5472
Superintendent's Office ..... 679-8003

**Town Offices**
Code Enforcement and Health ..... 679-5441 x113
Public Works ..... 679-5441 x108
Library ..... 679-5944
Planning and Zoning, Welfare ..... 679-1202 x114
Recreation ..... 679-3301
Tax Assessing ..... 679-5441 x100
Town Administrator ..... 679-5441 x102
Town Clerk/Tax Collector ..... 679-8288 x109
- (voter/car registrations, dog licenses, taxes, water/sewer payments)

Water and Sewer ..... 679-5171

**Other Resources**
Dept. of Motor Vehicles ..... 271-2383
Epping Post Office ..... 679-5952
Rockingham County Sheriff ..... 679-2225
Exeter Chamber of Commerce ..... 772-2411
Raymond Chamber of Commerce ..... 895-2254
Rockingham Planning Commission ..... 778-0885
Epping Watson Academy Seniors ..... 679-3797
Citizens Services: Gov. Office ..... 800-852-3456
Fish and Game ..... 271-3422
Veteran's Council ..... 271-2621

**For more information, contact:**
Town Administrator
157 Main Street, Epping, NH 03042
Telephone: 603-679-5441
Fax: 603-679-3002
Email: administrator@townofepping.com
Web: www.ci.epping.nh.us

# Town Owned Properties

| Map | Lot | Location | Value |
|---|---|---|---|
| 10 | 032 | High Road — 22 Acres w/Conservation Easement | 122,800.00 |
| 12 | 026 | Off Camp Lee Road — 4.5 Acres | 40,300.00 |
| 13 | 028 | 315 Prescott Road — .81 Acres & House | 215,700.00 |
| 15 | 013 | Red Oak Hill — 40,000 S.F. | 93,800.00 |
| 18 | 001 | Jacobs Well Road — 11.65 Acres Conservation Land | 164,900.00 |
| 20 | 005 | Folsom Lane | 1,400.00 |
| 20 | 026-045 | Olde Bridge Lane — 17.03, Open Space | 5,800.00 |
| 20 | 026-046 | Olde Bridge Lane — 11.82 Acres, Open Space | 4,000.00 |
| 20 | 049 | Blake Road — 64 Acres | 9,000.00 |
| 21 | 028 | Olde Bridge Lane — 51.78 Acres, Open Space | 0.00 |
| 22 | 043 | Hamilton Drive — 25.73 Acres | 28,300.00 |
| 22 | 044 | Hoar Pond Property — Beniah Lane | 304,400.00 |
| 22 | 049 | 18 Prescott Rd. — 4.50 Acres | 133,800.00 |
| 22 | 053 | 17 Academy St. — Watson Academy | 537,000.00 |
| 22 | 053-B | 17 Prospect Rd. — Elementary School | 2,647,900.00 |
| 22 | 053-A | 21 Prospect St. — Middle/High School | 8,505,900.00 |
| 22 | 068 | Plumer Road — 17,000 S.F., Old Cemetery | 43,700.00 |
| 22 | 089 | Cate St. — 3.18 Acres, Sports Field | 87,600.00 |
| 22 | 095 | Cate St. — 2.25 Acres | 89,800.00 |
| 22 | 096 | Cate St. — Sports Field & Tennis Courts | 87,300.00 |
| 22 | 097 | 213 Main St. — Sau & Field | 639,600.00 |
| 24 | 001 | 130 Old Hedding Rd. — 13.18 Acres | 173,300.00 |
| 24 | 009 | Route 87 — 11.2 Acres | 134,500.00 |
| 24 | 096 | Old Hedding Rd — Transfer Station, Recycling, Highway Storage | 201,500.00 |
| 24 | 097 | Dorothy Drive — Backland, 6 Acres | 20,500.00 |
| 25 | 002 | Jacobs Well Road — 2.73 Acres, Conservation Land | 125,000.00 |
| 26 | 001 | Prescott Road — 2 Acres | 26,000.00 |
| 26 | 014 | Joshua Lane — 3.21 Acres | 27,500.00 |
| 26 | 015 | Joshua Lane — 1.47 Acres | 25,300.00 |
| 26 | 016 | Joshua Lane — 2.02 Acres | 26,000.00 |
| 26 | 017 | Joshua Lane — 1.24 Acres | 24,800.00 |
| 26 | 018 | Joshua Lane — 1.71 Acres | 25,600.00 |
| 26 | 019 | Joshua Lane — 1.12 Acres | 24,400.00 |
| 26 | 020 | Joshua Lane — 1.77 Acres | 25,700.00 |
| 26 | 021 | Joshua Lane — 1.59 Acres | 25,500.00 |
| 26 | 022 | Joshua Lane — 1.68 Acres | 25,600.00 |
| 26 | 023 | Quakerfield Drive — 1.46 Acres | 25,300.00 |
| 26 | 024 | Joshua Lane — 1.52 Acres | 25,400.00 |
| 26 | 025 | Joshua Lane — 1.10 Acres | 24,400.00 |
| 26 | 026 | Joshua Lane — 1.37 Acres | 25,700.00 |
| 26 | 027 | Quakerfield Drive — 1.64 Acres | 25,500.00 |
| 26 | 028 | Quakerfield Drive — 1.3 Acres | 24,900.00 |
| 27 | 020 | Mill Rd — 5.5 Acres, Cemetery Land | 110,600.00 |
| 27 | 020-A | Mill Rd — 4.50 Acres, Cemetery Land | 28,100.00 |
| 27 | 061 | Holt Rd. — 6.0 Acres, West Epping Fire Station | 272,400.00 |
| 27 | 095 | Folsom Lane — Mary Folsom Blair Memorial Park | 155,400.00 |
| 27 | 190 | Depot Road — 3.36 Acres | 94,900.00 |
| 29 | 103 | Pleasant Street — 4.4 Acres Backland | 116,500.00 |
| 29 | 104 | Pleasant Street — 17,200 S.F. Water Tower Land | 428,100.00 |
| 29 | 113 | 37 Pleasant Street — Safety Complex | 1,775,300.00 |
| 29 | 124 | Pleasant St. — Scout Field, Custody of School | 36,300.00 |
| 29 | 133 | Main Street — 1.77 Acres, Town Hall & Parking Lot | 861,700.00 |
| 29 | 134 | Main Street — Harvey Mitchell Memorial Library | 284,600.00 |
| 29 | 135 | Main Street — 7,200 S.F., Main St. Fire Station | 227,600.00 |
| 29 | 137 | 14 Water St. — .67 Acres, Parking Area | 89,600.00 |
| 29 | 161 | Mill St. — Waste Water Treatment Lift Station | 82,000.00 |
| 29 | 162 | Water St. — Miriam Jackson Memorial Park | 67,600.00 |
| 29 | 167 | Water St. — 5,226 S.F., Dar Memorial Lot | 60,700.00 |
| 29 | 177 | Bunker Ave. — 900 S.F., Parking Lot | 50,900.00 |
| 29 | 283-E | Calef Hwy. — For Sewer Lift Station | 448,900.00 |
| 29 | 283-008 | Calef Highway — .057 Acres | 36,500.00 |
| 29 | 285 | Main St. — Triangle, Epping Garden Club | 535,200.00 |
| 29 | 312 | Bunker Ave. — 1,465 S.F., Three Lot Parking Lot | 23,200.00 |
| 30 | 031 | Lagoon Rd. — Municipal Sewage Treatment Facility | 1,525,200.00 |
| 30 | 056 | Route 27 — 9.98 Acres | 34,200.00 |
| 31 | 026 | Mast Road — 46.66 Acres | 10,100.00 |
| 32 | 025 | Birch Road — 18 AcRes | 60,500.00 |
| 33 | 024 | Route 101 West — 3.34 Acres | 27,700.00 |
| 33 | 025 | Route 101 — 1.49 Acres | 25,300.00 |
| 33 | 026 | Off Route 101 — 1.38 Acres | 25,200.00 |
| 33 | 027 | Off Route 101 — 2.16 Acres | 26,200.00 |
| 34 | 034 | Beede Road — 5.19 Acres | 115,700.00 |
| 35 | 006 | Fremont Road — .17 Acres | 6,400.00 |
| 36 | 020 | Fremont Road — .52 Acres & Bldg. | 91,500.00 |
| 37 | 007 | Off Exeter Road — 25 Acres | 1,400.00 |
| 38 | 025 | Exeter Road — 17.26 Acres | 459,200.00 |
| 39 | 010 | 10 Birch Road — 20 Acres | 40,200.00 |
| 39 | 011 | Birch Road — 8.96 Acres | 1,400.00 |

# Marriages

**January 1, 2009 – December 31, 2009**

| Date of Marriage | Name of Groom & Bride | Residence of Groom & Bride |
|---|---|---|
| 1/3/2009 | George Nickerson | Epping |
| | Sylvia Currier | Epping |
| 1/9/2009 | Edward Temple | Epping |
| | Catherine Hackett | Epping |
| 1/25/2009 | Sean Morrison | Epping |
| | Tacheryn Bartinicki | Epping |
| 2/13/2009 | David Cote | Epping |
| | Laura Reinhold | Epping |
| 2/14/2009 | Raymond Segeberg | Epping |
| | Elizabeth Weddleton | Epping |
| 2/14/2009 | Michael Donnellan | Epping |
| | Suphat Martsena | Epping |
| 2/14/2009 | Michael Jones | Epping |
| | Jessica Carbone | Londonderry |
| 3/21/2009 | Daniel Bush | Epping |
| | Ashley Prend | Epping |
| 4/11/2009 | Mark Hanson | Epping |
| | Kelley Shouey | Epping |
| 4/25/2009 | Eric Stadnyck | Epping |
| | Juli-Ann Arlock | Epping |
| 5/16/2009 | Daniel Swenson | Epping |
| | Kathryn Wulff | Epping |
| 5/24/2009 | Kurt Foley | Epping |
| | Lindsay Brooks | Epping |
| 6/3/2009 | James Galarza | Raymond |
| | Jeannett Augustonovich | Epping |
| 6/20/2009 | Brian O'Connor | Epping |
| | Lauren Martin | Epping |
| 6/20/2009 | Michael Kaplan | Revere, MA |
| | Sarah Ouellette | Epping |
| 6/28/2009 | Robert Ely | Epping |
| | Lana Corrente | Bedford |
| 7/8/2009 | Scott Minor | Somersworth |
| | Zarina Kyle | Epping |
| 7/10/2009 | Ruben Costa | Epping |
| | Tara Wade | Epping |
| 7/11/2009 | Herbert Harvey | Epping |
| | Pamela Funai | Epping |
| 7/11/2009 | John Perusse | Haverhill, MA |
| | Margaret Moore | Epping |
| 7/11/2009 | Bradley Trottier | Epping |
| | Kelly Steele | Epping |
| 7/12/2009 | John Phelan | Epping |
| | Kathryn Huston | Epping |
| 7/24/2009 | John Ward | Epping |
| | Jeanette Vasquez | Epping |
| 8/8/2009 | Anthony Dello Russo | Methuen, MA |
| | Nancy Failla | Epping |
| 8/9/2009 | Nathan Alix | Epping |
| | Shaylin Cameron | Epping |
| 8/22/2009 | Kevin Zukas | Epping |
| | Danielle Dulin | Epping |
| 8/22/2009 | Gregg Demeritt | Epping |
| | Leslie Cawley | Epping |
| 8/22/2009 | Jeffrey Viens | Epping |
| | Robyn Spiecker | Epping |
| 8/22/2009 | John Acheson | Epping |
| | Jamie Condron | Epping |
| 9/5/2009 | Mark Perry | Epping |
| | Amber Titus | Epping |
| 9/12/2009 | Jeffrey Babineau | Epping |
| | Heather Bogdan | Epping |
| 9/20/2009 | Joe Oliveira | Epping |
| | Oksana Karcha | Epping |
| 9/26/2009 | Sean Costanzo | Brentwood |
| | Sierra Lipe | Epping |
| 9/30/2009 | Sean Nortin | Epping |
| | Gwendolyn Bickford | Epping |
| 10/3/2009 | Robert Baker | Epping |
| | Lauren Menns | Epping |
| 10/3/2009 | David Minnichiello | Epping |
| | Kacy Drouin | Epping |
| 10/9/2009 | Leonard Lord | Epping |
| | Lorraine Neal | Epping |
| 10/10/2009 | Jeffrey Falkingham | Epping |
| | Carla Cruz | Epping |
| 10/11/2009 | Ryan Marcoux | Epping |
| | Lindsay Nilsen | Epping |
| 10/24/2009 | David Kondrup | Epping |
| | Rhonda Jerome | Epping |

## Marriages (continued)

| Date of Marriage | Name of Groom & Bride | Residence of Groom & Bride |
|---|---|---|
| 10/31/2009 | Charles Vetter | Epping |
| | Amy Robey | Epping |
| 11/10/2009 | Gary Piecuch | Epping |
| | Kathryn Taylor | Epping |
| 12/19/2009 | Jon Drouin | Epping |
| | Bailey Glines | Epping |
| 12/22/2009 | Richard Votano | Epping |
| | Melissa Pujo | Raymond |
| 12/31/2009 | John Horne | Epping |
| | Melinda Dahlstrom | Epping |

## Civil Unions

**January 1, 2009 – December 31, 2009**

| Date of Civil Union | Name of Parties | Residence of Parties |
|---|---|---|
| 6/20/2009 | David Dexter | Epping |
| | Matthew Vadeboncoeur | Epping |
| 8/15/2009 | Grace Corbin | Epping |
| | Deborah Taylor | Epping |

## Births

**January 1, 2009 – December 31, 2009**

| Date of Birth | Child's Name | Parents' Names | Birthplace |
|---|---|---|---|
| 1/5/2009 | Carmen Grace Philbrick | Jennifer Philbrick / Jeffrey Philbrick | Exeter |
| 1/13/2009 | Addison Lynn Waters | Tiffany Waters / Sean Waters | Dover |
| 1/20/2009 | Mason Daniel Weaver | Mary Weaver | Portsmouth |
| 1/26/2009 | Matthew John Bertogli | Jennifer Bertogli / Wayne Bertogli | Dover |
| 1/26/2009 | Devyn Alyssa Deanna Shouey | Angelia Cook / Kyle Shouey | Exeter |
| 1/31/2009 | Eleanor Margaret Harper | Mary Kathryn Harper / Kenneth Harper | Exeter |
| 2/10/2009 | Cameron Elizabeth Walker | Carey-Ann Walker / Brett Walker | Exeter |
| 2/12/2009 | Alanna Elizabeth Hackett | Jennifer Hackett / Craig Hackett | Exeter |
| 2/13/2009 | Ella Grace Falkinghan | Carla Cruz / Jeffrey Falkingham | Exeter |
| 2/15/2009 | Jonathan Allyn Whitman | Tammyanne Whitman / Daniel Whitman | Exeter |
| 2/16/2009 | Lauren Evelyn Wanat | Christie Wanat / Richard Wanat | Exeter |
| 2/26/2009 | Benjamin John Johnson-Bond | Kathleen Johnson / Jason Bond | Exeter |
| 2/26/2009 | Lucy Jane Johnson-Bond | Kathleen Johnson / Jason Bond | Exeter |
| 2/28/2009 | Maggie Lyn Rogers | Tammy Rogers / Kevin Rogers | Exeter |
| 3/6/2009 | Grayson Thomas Cook | Jeanette Cook / Adam Cook | Dover |
| 3/8/2009 | Peyton Elizabeth Russell | Jennifer Russell / Michael Russell | Exeter |
| 3/10/2009 | Frances Estelle Lawley | Diane Lawley / Peter Lawley | Exeter |
| 3/18/2009 | Kendall Kimberly Wishart | Romaine Wishart / Dean Wishart | Exeter |
| 3/19/2009 | Nola Whittemore McPhee | Julie DiTursi / Cory McPhee | Dover |
| 3/19/2009 | Gianna Marie Spinelli | Maria Spinelli / Ross Spinelli | Manchester |
| 3/22/2009 | Nathanial Timothy Porter-Nadeau | Sherri Porter / Donald Nadeau | Exeter |
| 3/23/2009 | Fillipp Kenneth Shimer | Natalia Shimer / Kenneth Shimer | Exeter |
| 3/26/2009 | Noah Rylie-James Austin | Cerissa Campbell / Mark Austin | Exeter |
| 3/31/2009 | Maxwell Nicholas Tatarian | Alissa Tatarian / Gregory Tatarian | Exeter |

## Births (continued)

| Date of Birth | Child's Name | Parents' Names | Birthplace |
|---|---|---|---|
| 4/14/2009 | Trevor Paine St. Cyr | Jennifer St. Cyr / Matthew St. Cyr | Lebanon |
| 4/14/2009 | Emma Bea Hamilton | Casey Hamilton / Jess Hamilton | Exeter |
| 4/20/2009 | Mason David Shepp | Holly Savickas / Joshua Shepp | Exeter |
| 5/7/2009 | Owen Alexander Bigelow | Melanie Bigelow / Christopher Bigelow | Exeter |
| 5/16/2009 | Cameron Lorraine Daniel | Jessica Tucker / Stephen Daniel | Exeter |
| 5/23/2009 | Autumn Belle Rose Place | Melissa Place / Terry Place | Exeter |
| 6/13/2009 | Kaya Rose Miskinis | Elaine Miskinis / Brian Miskinis | Manchester |
| 6/22/2009 | Martha Kimberly Murray | Catherine Murray / Deryk Murray | Exeter |
| 7/22/2009 | William Joseph Ciriello | Alena Ciriello / Jamie Ciriello | Exeter |
| 8/9/2009 | Adrian Devlin Schultz | Jennifer Schultz / Jeff Schultz | Exeter |
| 8/12/2009 | Sofia Nikol Milancovici | Silvia Milancovici / Octavian Milancovici | Dover |
| 8/16/2009 | Emery Ruth Lacasse | Elizabeth Lacasse / Bradley Lacasse | Exeter |
| 8/27/2009 | Brendan Ellis Tagliaferro | Jenifer Tagliaferro / John Tagliaferro | Exeter |
| 8/28/2009 | Cayden Kevin Knight | Julie Knight / Derek Knight | Exeter |
| 8/31/2009 | Lilah Gibson Trombley | Karin Trombley / Casey Trombley | Exeter |
| 9/2/2009 | Seamus John Morrison | Tacheryn Morrison / Sean Morrison | Exeter |
| 9/4/2009 | Ella Anne O'Neil | Jenny O'Neil / John O'Neil | Exeter |
| 9/13/2009 | Breanne Jaycia Archambault | Kathryn Nelson / Christopher Archambault | Derry |
| 9/21/2009 | Timothy Adam Rowe | Lori Castine / Glenn Rowe | Exeter |
| 9/28/2009 | Tyler Michael Duffy | Kelly Duffy / Daniel Duffy | Exeter |
| 10/1/2009 | Arianna Marie Cerroni | Brandi Zukowski / Kevin Cerroni | Exeter |
| 10/2/2009 | Carson Jeffrey McConnell | Kristin McConnell / Christopher McConnell | Exeter |
| 10/2/2009 | Nolan Raymond Schmal | Sarah Schmal / Douglas Schmal | Exeter |
| 10/5/2009 | Nicholas Austin Perry | Amber Perry / Mark Perry | Exeter |
| 10/6/2009 | Brody Michael Oliveira | Lindsay Oliveira / Benjamin Oliveira | Manchester |
| 10/10/2009 | Rachel Elizabeth Clapp | Melanie Clapp / Otis Clapp | Exeter |
| 10/13/2009 | Madison Isabella Ward | Jeanette Vasquez / John Ward | Dover |
| 10/23/2009 | Arthur Emerson Porter | Rokell Porter / Arthur Porter | Exeter |
| 11/5/2009 | Cole Mathew Pinkham | Kimberly Pinkham / Mark Pinkham | Exeter |
| 11/6/2009 | Callie Ann Hansen | Eileen Hansen / Brendon Hansen | Manchester |
| 11/10/2009 | Theodore John Burnell | Heather Olofson / Benjamin Burnell | Exeter |
| 11/14/2009 | Braylen Carter Morrissey | Clarissa Piecuch | Manchester |
| 11/23/2009 | Henri Carlo Dickerson | Melissa Dickerson / John Dickerson | Manchester |
| 11/27/2009 | Saige Alexis Rocofsky | Amy Rocofsky / James Rocofsky | Exeter |
| 12/8/2009 | Blake Paul Dowling-Hatfield | Alicia Dowling / Harris Hatfield | Exeter |
| 12/23/2009 | William Robert Cafmeyer | Jami Castine | Exeter |
| 12/25/2009 | Nikolas Scott Prue | Sarah Morneau / Timothy Prue | Exeter |
| 12/29/2009 | Noelle Irene Thomas | Pamela Thomas / David Thomas | Exeter |

# Deaths

**January 1, 2009 – December 31, 2009**

| Date of Death | Place of Death | Name of Deceased | Father's Name | Mother's Name |
|---|---|---|---|---|
| 1/2/2009 | Epping | Judith Donovan | George Kitchener | Virginia Dicey |
| 1/3/2009 | Dover | Henry Bertogli | Carlo Bertogli | Marie Morrill |
| 1/28/2009 | Brentwood | Doris James | Arthur Ball | Blanche Fisk |
| 2/2/2009 | Exeter | Marjorie Emerson | Harold Draper | Viola Holden |
| 2/11/2009 | Brentwood | Helen Gauthier | George Dow | Eva Bergeron |
| 2/13/2009 | Epping | Lisa Gwynn | Edward Rynasko | Carol Harwood |
| 2/21/2009 | Manchester | Robert Penno | Joseph Penno | Margaret Carter |
| 2/22/2009 | Dover | Patricia Cummings | Robert Cummings | Thyra Howe |
| 2/23/2009 | Exeter | Joan McLaughlin | Francis Paradis | Helen Supernor |
| 2/28/2009 | Epping | Olive McInerney | Boleslaw Prima | Glen Ellis McIver |
| 3/1/2009 | Hampton | Jean Dwelley | Christopher Barron | Vivian Dearborn |
| 3/6/2009 | Exeter | James Marquardt | John Marquardt | Eva Hitchcock |
| 3/20/2009 | Epping | John Maillet | Paul Maillet | Wanda Scott |
| 3/28/2009 | Exeter | William Hill Jr. | William Hill | Elizabeth Kane |
| 4/5/2009 | Epping | Michael Motuzas | Joseph Motuzas | Sandra Melendy |
| 4/16/2009 | Manchester | Gregory Brent | Stanley Brent | Shirley Zweigle |
| 4/20/2009 | Exeter | Susan Verombeck | Aram Aramian | Cynthia Sims |
| 5/12/2009 | Epping | Asher Brotherton | Asher Brotherton | Anna Rasmussen |
| 5/26/2009 | Exeter | Richard Currier Jr. | Richard Currier Sr. | Sylvia Mandigo |
| 6/17/2009 | Epping | Antoinette Sprague | Louis Ottati | Gertrude Walter |
| 7/3/2009 | Epping | Florence Kelley | Thomas Marshall | Edna Hogan |
| 7/5/2009 | Exeter | Karen Bender | Michael Pilch | Vincenta Lysz |
| 7/16/2009 | Exeter | Norma Desveaux | Herbert Graham | Anna Geary |
| 7/21/2009 | Exeter | Alfred Case Jr. | Alfred Case Sr. | Barbara Tinker |
| 8/10/2009 | Brentwood | Beverly Novell | William Gero | Jettie Curtis |
| 8/28/2009 | Dover | Elizabeth Lee | Donald Smith | Nancy Eldredge |
| 9/5/2009 | Exeter | Phyllis Hodgson | Arthur Rouillard | Margaret Friberg |
| 9/19/2009 | Exeter | Charles Sanborn | Charles Sanborn | Judith Webber |
| 11/4/2009 | Brentwood | Dorothy Bassett | Everett Pratt | Hazel Lavers |
| 11/10/2009 | Brentwood | Evelyn Townshend | Frank Coults | Mary Brotchie |
| 11/13/2009 | Exeter | Marjorie Melvin | Irving Riley | Ester Nichols |
| 12/1/2009 | Dover | Henry Letourneau | Henry Letourneau | Genevieve Haley |
| 12/9/2009 | Epping | Thelma Sullos | Domer Fenstermaker | Myrtle Strong |
| 12/13/2009 | Epping | Ann St Martin | John Maloney | Adeline Girouard |
| 12/27/2009 | Brentwood | George Novell | George Novell | Abbie West |

# 2010 Town Meeting Warrant

To the inhabitants of the Town of Epping, County of Rockingham, in the State of New Hampshire, qualified to vote in town affairs:

### First Session

You are hereby notified to meet for the First (Deliberative) Session of the annual town meeting, to be held at the Epping Middle School Auditorium, Epping, NH on the Second day of February 2010 being Tuesday, at seven in the evening (7:00 P.M.). The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

### Second Session

You are also notified to meet for the Second Session of the annual town meeting, to elect town offices by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the Epping Middle School Auditorium, Epping, NH on the Ninth day of March 2010, being Tuesday, at eight o'clock in the forenoon (the polls are to be open at 8:00 A.M. and may not close prior to 7:00 P.M. to act upon the following:

### ELECTION OF OFFICERS

**Article 1:** To choose necessary town officers for the ensuing year:

- Two Selectmen for three (3) years
- Three Budget Committee Members for three (3) years
- One Budget Committee Member for two (2) years
- One Budget Committee Member for one (1) year
- One Cemetery Trustee for three (3) years
- One Fire Ward Member for three (3) years
- Two Library Trustees for three (3) years
- One Moderator for two (2) years
- One Planning Board Member for three (3) years
- Two Board of Adjustment Members for three (3) years
- One Trustee of Trust Fund for three (3) years
- One Supervisor of Checklist for six (6) years
- One Tax Collector for three (3) years
- One Town Clerk for three (3) years
- One Treasurer for one (1) year
- One Water and Sewer Commission Member for three (3) years

### CHANGES FOR PERMITTED USES

**Article 2:** Are you in favor of adopting Amendment 1 as proposed by the Planning board for the town zoning ordinance to amend the requirements for permitted uses within Article 3 Section 3.9 Flexible Use Development and Article 6 with respect to multi-family units. This amendment will eliminate the need for applicants to hold multiple hearings with two land use boards. Additional changes are proposed in response to new state laws that mandate workforce housing opportunities throughout town for multi-family housing. This change limits the ability of developers to seek "a builder's remedy" in the Industrial Commercial Zone. The changes are comprehensive in nature and will affect all aspects of multi-family uses within Epping. **[Recommended by the Planning Board 4-0] Majority Vote Required**

### LAND PURCHASE BOND

**Article 3:** To see if the Town will vote to raise and appropriate the sum of Two Million, Five Hundred Thousand Dollars ($2,500,000.00) for the purchase of 61 acres +/- of land with five existing water wells at Epping Crossing to include a portion of Tax Map 37, Lot 001, Tax Map 37, Lot 003 and Tax Map 37, Lot 007 and to authorize the issuance of not more than $2,500,000.00 in bonds or notes for a 25 year term in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof: and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 8-0] 3/5 ballot vote required**

### SEWER PUMP STATION

**Article 4:** To see if the Town will vote to raise and appropriate an additional sum of Eighty Two Thousand, Seven Hundred Eighty Five Dollars ($82,785.00) for the previously approved warrant article for the construction of a new sewer pump station to replace the existing 40 year old Mill Street Pump Station, and to authorize the additional amount in bonds, notes or SRF loans in accordance with the provisions of the Municipal Finance Act and to authorize the town to issue and negotiate such bonds, notes or SRF loans and to determine the rate of interest thereon. Fifty Percent (50%) of the eligible project cost to come from the American Recovery and Reinvestment Act of 2009 with the balance to come Sewer Reserve Funds. Passage of this article will have no impact on the tax rate. **[Recommended by the Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 8-0] 3/5 ballot vote required**

### 2010 OPERATING BUDGET

**Article 5:** To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriates voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Five Million, Five Hundred Fifty Two Thousand, Nine Hundred Sixty Seven Dollars ($5,552,967.00). Should this article be defeated, the default budget shall be Five Million, Four Hundred Forty

Thousand, Six Hundred Ninety Dollars ($5,440,690.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Passage of article #8 will reduce the operating budget by Thirty Eight Thousand, Five Hundred Dollars ($38,500.00). Passage of Article #9 will reduce the operating budget by One Hundred Eight Thousand, Nine Dollars ($108,009). **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 7-1] Majority Vote Required**

### TOWN HALL IMPROVEMENT EXPENDABLE TRUST FUND

**Article 6:** To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars ($10,000.00) to be placed in the previously established Town Hall Improvement Expendable Trust Fund. This sum will come from fund balance (surplus) and no amount will be raised through taxation. **[Recommended by the Board of Selectmen 2-1] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### LANDFILL ENGINEERING DESIGN/ CLOSURE EXPENDABLE TRUST FUND

**Article 7:** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars ($5,000.00) to be placed in the previously established Landfill Engineering Design Study/Closure Expendable Trust Fund. **[Recommended by Board of Selectmen 2-1] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### REVALUATION CAPITAL RESERVE FUND

**Article 8:** To see if the Town will vote to raise and appropriate the sum of Thirty Eight Thousand, Five Hundred Dollars ($38,500.00) to be placed in the previously established Revaluation Capital Reserve Fund. Passage of this article will reduce the Town's 2010 Operating Budget by said amount. **[Recommended by the Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### PUBLIC SAFETY FACILITIES BOND PAYMENT

**Article 9:** To see if the Town will vote to raise and appropriate the sum of One Hundred Eight Thousand and Nine Dollars ($108,009.00) from the Public Safety Facilities Fund, a fund solely financed by revenue from ambulance fees, for the 2010 bond and interest payments due. **There will be no tax impact for this payment.** Passage of this article will reduce the Town's 2010 Operating Budget by said amount. **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### POLICE DEPARTMENT VEHICLE

**Article 10:** To see if the Town will vote to authorize the Board of Selectmen to enter into a Three (3) Year Lease/Purchase Agreement for Forty Seven Thousand Dollars ($47,000.00) with a One Dollar ($1.00) purchase option at the end of the lease term for the purpose of leasing and equipping one (1) police vehicle for the Police Department; and to raise and appropriate the sum of Fifteen Thousand Six Hundred Dollars ($15,600.00) for the first year's payment. This lease agreement will contain a non-appropriation clause. **[Recommended by the Board of Selectman 4-0] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### ADDITIONAL FULL TIME POLICE OFFICER

**Article 11:** To see if the Town will vote to raise and appropriate the sum of Forty Three Thousand, Five Hundred Dollars ($43,500.00) for the hiring of an additional Full-Time Police Officer including benefits for the first year. Approval would call for a total estimated cost of One Hundred Ninety Five Thousand, Seven Hundred Thirty Dollars ($195,730.00) in fiscal years 2010, 2011, and 2012. 100% of said sum to be funded through an already approved Federal COPS Hiring Grant, thus there will be **no tax impact** for this position for the first three years of the grant. The position must be retained for one year following the expiration of the grant at an estimated cost of Eighty Thousand, One Hundred Twenty Dollars ($80,120.00). **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 8-1] Majority Vote Required**

### HIGHWAY TRUCK CAPITAL RESERVE FUND

**Article 12:** To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars ($30,000.00) to be added to the existing Highway Truck Capital Reserve Fund. **[Recommended by the Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### FULL TIME FIRE CHIEF

**Article 13:** To see if the Town will vote to raise and appropriate the sum of Forty Seven Thousand, Three Hundred Eighty Dollars ($47,380.00) for the purpose of hiring a Full-Time Fire Chief to provide additional coverage and administrative duties required by our developing town. This amount represents compensation for six months including benefits. Passage of this article authorizes the inclusion of the appropriation for this position in future operating budgets. **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 7-0] Majority Vote Required**

### PUBLIC SAFETY FACILITIES AND EQUIPMENT REVOLVING FUND

**Article 14:** To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of the public safety facilities bond payment and for the purchase of fire and ambulance equipment. All revenues received from ambulance services will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund unreserved fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body (Board of Selectmen) and

no further approval is required by the legislative body (town meeting vote) to expend. Such funds may be expended only for the purpose for which the fund was created. Passage of this article will rescind said revenues from being deposited into the previously established Public Safety Facility and Equipment Fund. **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 8-0] Majority vote required**

### COMPENSATION FOR RESPONDING PARAMEDICS

**Article 15:** To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars ($10,000.00) to allow the Epping Fire Department to compensate local, highly trained paramedics and EMT intermediates to respond to serious emergency medical calls with EMT's. It is expected that, for every One Hundred Dollars ($100.00) paid in compensation, the Town will be reimbursed Three Hundred to Five Hundred Dollars ($300.00 to $500.00) by the patient's insurance carrier for the higher level of service. **[Recommended by the Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 8-0] Majority vote required**

### *BY PETITION:* LAMPREY RIVER YOUTH SOCCER

**Article 16:** To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars ($2,000.00) to support the Lamprey River Youth Soccer Program. **[Recommended by Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### EPPING YOUTH ATHLETIC ASSOCIATION

**Article 17:** To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars ($3,000.00) to support of the Epping Youth Athletic Association. **[Recommended by Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 8-0] Majority Vote Required**

### ROCKINGHAM NUTRITION & MEALS ON WHEELS PROGRAM

**Article 18:** To see if the Town will vote to raise and appropriate the sum of Three Thousand Nine Hundred Eighty Eight Dollars ($3,988.00) to support the Rockingham Nutrition & Meals on Wheels Programs service providing meals for older, homebound and disabled Epping residents. **[Recommended by Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 5-3] Majority Vote Required**

### LAMPREY HEALTH CARE

**Article 19:** To see if the Town will vote to raise and appropriate the sum of Three Thousand Eight Hundred Dollars ($3,800.00) to support the Lamprey Health Care Program. Lamprey provides senior transportation and affordable medical care to the residents of Epping. **[Recommended by Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 5-3] Majority Vote Required**

### ROCKINGHAM COMMUNITY ACTION

**Article 20:** To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Three Hundred Fourteen Dollars ($11,314.00) to defray the costs provided to Epping residents by Rockingham Community Action, a private, non-profit, multi-service, anti-poverty agency. **[Recommended by Board of Selectmen 3-0] [Recommended by the Municipal Budget Committee 5-3] Majority Vote Required**

### *BY PETITION:* THE RICHIE MCFARLAND CHILDREN'S CENTER

**Article 21:** To see if the Town will vote to raise and appropriate the sum of Four Thousand Two Hundred Dollars ($4,200.00) for the Richie McFarland Children's Center. The Ritchie McFarland Children's Center provided services for fourteen (14) Epping children during the last program year at a cost of $300.00 each. **[Recommended by Board of Selectmen 0-4] [Recommended by the Municipal Budget Committee 5-2-1] Majority Vote Required**

### *BY PETITION:* CHILD AND FAMILY SERVICES

**Article 22:** To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars ($4,000.00) for Child and Family Services. Child and Family Services provide accessible and affordable programs to children, youth, and their families leading to stronger family connections, improved school performance, and better citizenships. From July 1, 2008 – June 30, 2009, thirty (30) Epping residents received 618 units of service valued at over $71,000 from Child and Family Services. **[Recommended by Board of Selectmen 2-2] [Recommended by the Municipal Budget Committee 6-2] Majority Vote Required**

### *BY PETITION:* FAMILIES FIRST HEALTH & SUPPORT CENTER

**Article 23:** To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars ($2,500.00) for the Families First Health & Support Center, a private, nonprofit community health center. This request will defray the estimated $100,000 cost of providing affordable health care and family services to approximately 120 Epping residents each year. **[Recommended by Board of Selectmen 0-4] [Recommended by the Municipal Budget Committee 1-7] Majority Vote Required**

### *BY PETITION:* RESCIND 5-MEMBER BOARD OF FIRE WARDS

**Article 24:** To see if the Town of Epping will vote to rescind the March 1978 Town Meeting vote, specifically article 30, which established a 5-member Board of Fire Wards pursuant to chapter 154 of the RSA's. Said article shall become effective one year from the date of its passage. **[Recommended by Board of Selectmen 3-1] Majority Vote Required**

### *BY PETITION:* RETURN OF LUCT (Land Use Change Tax)

**Article 25:** To see if the Town will vote to return half of the Land Use Change Tax (LUCT) revenues, per RSA 79-A:25, III to the General Fund for the purpose of relieving property taxes as intended/passed by the New Hampshire Legislature (RSA

79-A),and deposit half in the Conservation Fund for present and future conservation needs, with a cap of Seventy Five Thousand Dollars ($75,000.00) per year. **[Recommended by Board of Selectmen 1-3] Majority Vote Required**

***BY PETITION:* AMENDING THE ELDERLY EXEMPTION**

**Article 26:** To see if the Town will vote to modify the Elderly Exemption from property tax in the Town of Epping, based on assessed value, for qualified full time resident taxpayers to be as follows: for a person 65 years of age up to 75 years, $120,000; for a person 75 years up to 80 years, $130,000; for a person 80 years or older $140,000. To qualify, the person must have resided in the State of New Hampshire at least three consecutive years preceding April 1, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married or a domestic partner for at least five years. In addition, the taxpayer must have a net income of not more than $30,000 or, if married, a combined net income of not more than $40,000, and own assets not in excess of $70,000; excluding the value of the property this exemption is applied to and which is the persons primary residence. **[Recommended by Board of Selectmen 4-0] [Recommended by the Municipal Budget Committee 7-0-1] Majority Vote Required**

**Given under our hand and seal and ordered posted this 25'th day of January, 2010:**

**THE EPPING BOARD OF SELECTMEN:**

Tom Gauthier, Chairman

Karen Sott, Vice-Chairman

Diane Gilbert, Selectman

Rene Archambault, Selectman

James McGeough, Selectman

**A TRUE COPY ATTEST:**

Tom Gauthier, Chairman

Karen Sott, Vice-Chairman

Diane Gilbert, Selectman

Rene Archambault, Selectman

James McGeough, Selectman

# 2010 Town Budget

MS-7

## BUDGET OF THE TOWN
## WITH A MUNICIPAL BUDGET COMMITTEE

OF: EPPING

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2010 to December 31, 2010

or Fiscal Year From _____ to _____

**IMPORTANT:**

**Please read RSA 32:5 applicable to all municipalities.**

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

**This form was posted with the warrant on (Date):** _____

**BUDGET COMMITTEE**

*Please sign in ink.*

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-7
Rev. 08/05

MS-7 Budget - Town/City of Epping FY 2010

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | GENERAL GOVERNMENT | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4130-4139 | Executive | | 191155 | 182724.62 | 195195 | | 195195 | |
| 4140-4149 | Election,Reg.& Vital Statistics | | 86945 | 80473.16 | 91680 | | 91680 | |
| 4150-4151 | Financial Administration | | 175110 | 168259.84 | 184005 | | 184005 | |
| 4152 | Revaluation of Property | | 38000 | 23062.53 | 77000 | | 77000 | |
| 4153 | Legal Expense | | 31000 | 81901.88 | 39600 | | 39600 | |
| 4155-4159 | Personnel Administration | | 5250 | 3029.49 | 250 | | 250 | |
| 4191-4193 | Planning & Zoning | | 127885 | 108023 | 17400 | | 17400 | |
| 4194 | General Government Buildings | | 134290 | 145732.23 | 134290 | | 134290 | |
| 4195 | Cemeteries | | 6000 | 5995 | 6000 | | 6000 | |
| 4196 | Insurance | | 61000 | 58344.39 | 64000 | | 64000 | |
| 4197 | Advertising & Regional Assoc. | | | | | | | |
| 4199 | Other General Government | | | | | | | |
| | PUBLIC SAFETY | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4210-4214 | Police | | 1336000 | 1328337.52 | 1373095 | | 1373095 | |
| 4215-4219 | Ambulance | | 156911 | 146995.11 | 181430 | | 181430 | |
| 4220-4229 | Fire | | 420433 | 393667.38 | 408888 | | 408888 | |
| 4240-4249 | Building Inspection | | 101350 | 99157.18 | 211870 | | 211870 | |
| 4290-4298 | Emergency Management | | | | | | | |
| 4299 | Other (Including Communications) | | 43875 | 6509.11 | | | | |
| | AIRPORT/AVIATION CENTER | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4301-4309 | Airport Operations | | | | | | | |
| | HIGHWAYS & STREETS | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4311 | Administration | | | | | | | |
| 4312 | Highways & Streets | | 757005 | 720363.26 | 725405 | | 725405 | |
| 4313 | Bridges | | | | | | | |

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|---|---|---|---|---|---|---|---|---|
| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | HIGHWAYS & STREETS cont. | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4316 | Street Lighting | | 21000 | 19249.56 | 21500 | | 21500 | |
| 4319 | Other | | | | | | | |
| | SANITATION | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4321 | Administration | | | | | | | |
| 4323 | Solid Waste Collection | | 167860 | 175855.31 | 172500 | | 172500 | |
| 4324 | Solid Waste Disposal | | 149700 | 134836.17 | 152200 | | 152200 | |
| 4325 | Solid Waste Clean-up | | | | | | | |
| 4326-4329 | Sewage Coll. & Disposal & Other | | | | | | | |
| | WATER DISTRIBUTION & TREATMENT | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4331 | Administration | | | | | | | |
| 4332 | Water Services | | | | | | | |
| 4335-4339 | Water Treatment, Conserv.& Other | | | | | | | |
| | ELECTRIC | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4351-4352 | Admin. and Generation | | | | | | | |
| 4353 | Purchase Costs | | | | | | | |
| 4354 | Electric Equipment Maintenance | | | | | | | |
| 4359 | Other Electric Costs | | | | | | | |
| | HEALTH/WELFARE | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4411 | Administration | | 15100 | 9069.88 | 15100 | | 15100 | |
| 4414 | Pest Control | | 6160 | 4588.13 | 6160 | | 6160 | |
| 4415-4419 | Health Agencies & Hosp. & Other | | 100 | 0 | 100 | | 100 | |
| 4441-4442 | Administration & Direct Assist. | | | | | | | |
| 4444 | Intergovernmental Welfare Pymnts | | | | | | | |
| 4445-4449 | Vendor Payments & Other | | | | | | | |

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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | CULTURE & RECREATION | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4520-4529 | Parks & Recreation | | 79110 | 77096.53 | 81380 | | 81380 | |
| 4550-4559 | Library | | 154577 | 154577 | 159220 | | 159220 | |
| 4583 | Patriotic Purposes | | 1500 | 1499 | 1500 | | 1500 | |
| 4589 | Other Culture & Recreation | | | | | | | |
| | CONSERVATION | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4611-4612 | Admin.& Purch. of Nat. Resources | | | | | | | |
| 4619 | Other Conservation | | 2000 | 2000 | 2000 | | 2000 | |
| 4631-4632 | REDEVELOPMNT & HOUSING | | | | | | | |
| 4651-4659 | ECONOMIC DEVELOPMENT | | 5000 | | 4000 | | 4000 | |
| | DEBT SERVICE | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4711 | Princ.- Long Term Bonds & Notes | | 204153 | 135425.91 | 206750 | | 206750 | |
| 4721 | Interest-Long Term Bonds & Notes | | 70332 | 27549.8 | 61139 | | 61139 | |
| 4723 | Int. on Tax Anticipation Notes | | | | | | | |
| 4790-4799 | Other Debt Service | | | | | | | |
| | CAPITAL OUTLAY | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4901 | Land | | | | | | | |
| 4902 | Machinery, Vehicles & Equipment | | | | | | | |
| 4903 | Buildings | | | | | | | |
| 4909 | Improvements Other Than Bldgs. | | | | | | | |
| | OPERATING TRANSFERS OUT | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4912 | To Special Revenue Fund | | | | | | | |
| 4913 | To Capital Projects Fund | | | | | | | |
| 4914 | To Enterprise Fund | | | | | | | |
| | Sewer- | | 916782 | 606521.92 | 634010 | | 634010 | |
| | Water- | | 612640 | 210771.48 | 325300 | | 325300 | |

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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| OPERATING TRANSFERS OUT cont. | | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| | Electric- | | | | | | | |
| | Airport- | | | | | | | |
| 4915 | To Capital Reserve Fund | | | | | | | |
| 4916 | To Exp.Tr.Fund-except #4917 | | | | | | | |
| 4917 | To Health Maint. Trust Funds | | | | | | | |
| 4918 | To Nonexpendable Trust Funds | | | | | | | |
| 4919 | To Fiduciary Funds | | | | | | | |
| SUBTOTAL 1 | | | 6078223 | 5111616.39 | 5552967 | 0 | 5552967 | |

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

| Acct.# | Warr. Art.# | Amount | | Acct.# | Warr. Art.# | Amount |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

MS-7 Budget - Town/City of Epping FY 2010

**SPECIAL WARRANT ARTICLES**

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | Lamprey River Youth Soccer | | 2000 | 2000 | 2000 | | 2000 | |
| | Epping Youth Athletic Assoc. | | 3000 | 3000 | | | | |
| | ETV Trust Fund | | 21413.81 | 21413.81 | | | | |
| | Landfill Closure | | 5000 | 5000 | 5000 | | 5000 | |
| | Town Hall Repairs | | 10000 | 10000 | 10000 | | 10000 | |
| | Highway Truck CRF | | | | 30000 | | 30000 | |
| | Revalutation CRF | | 35000 | 35000 | 38500 | | 38500 | |
| | Rockingham Nutrition Prog | | 3988 | 3988 | | | | |
| | Lamprey Health Care | | 3800 | 3800 | | | | |
| | Rockingham CAP | | 11314 | 11314 | | | | |
| | Land Purchase | | | | 2500000 | | 2500000 | |
| | Additional Sewer Pump Station | | | | 82785 | | 82785 | |
| | Richie McFarland Center | | | | | 4200 | 4200 | |
| | Child & Family Services | | | | | 4000 | 4000 | |
| | Families First | | | | | 2500 | | 2500 |
| | | | | | | | | |
| | | | | | | | | |
| | SUBTOTAL 2 RECOMMENDED | | XXXXXXXXX | XXXXXXXXX | 2668285 | XXXXXXXXX | 2676485 | XXXXXXXXX |

**INDIVIDUAL WARRANT ARTICLES**

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED) | (NOT RECOMMENDED) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | Rockingham Nutrition Prog | | | | 3988 | | 3988 | |
| | Lamprey Health Care | | | | 3800 | | 3800 | |
| | Rockingham CAP | | | | 11314 | | 11314 | |
| | Epping Youth Athletic Assoc. | | | | 3000 | | 3000 | |
| | Police Cruisers | | | | 15600 | | 15600 | |
| | Additional FT Police Officer | | | | 65245 | | 65245 | |
| | FT Fire Chief | | | | 47380 | | 47380 | |
| | PSF Bond Payment-SRF | | 111509 | 111509 | 108009 | | 108009 | |
| | Compensation for Paramedics | | | | 10000 | | 10000 | |
| | | | | | | | | |
| | | | | | | | | |
| | SUBTOTAL 3 RECOMMENDED | | XXXXXXXXX | XXXXXXXXX | 268336 | XXXXXXXXX | 268336 | XXXXXXXXX |

MS-7

MS-7 Budget - Town/City of Epping FY 2010

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ACCT.# | SOURCE OF REVENUE | Warr. Art.# | Estimated Revenues Prior Year | Actual Revenues Prior Year | Estimated Revenues Ensuing Year |
| | **TAXES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3120 | Land Use Change Taxes - General Fund | | 477000 | 477500 | 20000 |
| 3180 | Resident Taxes | | | | |
| 3185 | Timber Taxes | | 10000 | 11326.43 | 5000 |
| 3186 | Payment in Lieu of Taxes | | | | |
| 3189 | Other Taxes | | | | |
| 3190 | Interest & Penalties on Delinquent Taxes | | 175000 | 198693.72 | 140000 |
| | Inventory Penalties | | | | |
| 3187 | Excavation Tax ($.02 cents per cu yd) | | 1000 | 1189.2 | |
| | **LICENSES, PERMITS & FEES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3210 | Business Licenses & Permits | | 8000 | 7994.11 | 1500 |
| 3220 | Motor Vehicle Permit Fees | | 947000 | 942024.53 | 940000 |
| 3230 | Building Permits | | 87500 | 108491.94 | 65000 |
| 3290 | Other Licenses, Permits & Fees | | 8600 | 9903.5 | 8500 |
| 3311-3319 | FROM FEDERAL GOVERNMENT | | | 37206.69 | 65245 |
| | **FROM STATE** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3351 | Shared Revenues | | | | |
| 3352 | Meals & Rooms Tax Distribution | | 272918 | 272918.17 | 270000 |
| 3353 | Highway Block Grant | | 136878 | 136877.96 | 158745 |
| 3354 | Water Pollution Grant | | | | |
| 3355 | Housing & Community Development | | | | |
| 3356 | State & Federal Forest Land Reimbursement | | | | |
| 3357 | Flood Control Reimbursement | | | | |
| 3359 | Other (Including Railroad Tax) | | 26700 | 22937.88 | 12500 |
| 3379 | FROM OTHER GOVERNMENTS | | | | |
| | **CHARGES FOR SERVICES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3401-3406 | Income from Departments | | 36500 | 39051.38 | 17500 |
| 3409 | Other Charges | | 110300 | 127389.37 | 122700 |
| | **MISCELLANEOUS REVENUES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3501 | Sale of Municipal Property | | | | |
| 3502 | Interest on Investments | | 30000 | 29372.18 | 30000 |
| 3503-3509 | Other | | 37000 | 111885.76 | 13500 |
| | **INTERFUND OPERATING TRANSFERS IN** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3912 | From Special Revenue Funds | | 111509 | 111509 | 108009 |
| 3913 | From Capital Projects Funds | | | | |

MS-7 Budget - Town/City of Epping FY 2010

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ACCT.# | SOURCE OF REVENUE | Warr. Art.# | Estimated Revenues Prior Year | Actual Revenues Prior Year | Estimated Revenues Ensuing Year |
| | INTERFUND OPERATING TRANSFERS IN cont. | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3914 | From Enterprise Funds | | | | |
| | Sewer - (Offset) | | 916782 | 576681.75 | 716795 |
| | Water - (Offset) | | 612640 | 173400.44 | 325300 |
| | Electric - (Offset) | | | | |
| | Airport - (Offset) | | | | |
| 3915 | From Capital Reserve Funds | | | | |
| 3916 | From Trust & Fiduciary Funds | | | | |
| 3917 | Transfers from Conservation Funds | | | | |
| | OTHER FINANCING SOURCES | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3934 | Proc. from Long Term Bonds & Notes | | | | 2500000 |
| | Amounts VOTED From F/B ("Surplus") | | | | |
| | Fund Balance ("Surplus") to Reduce Taxes | | | | |
| | TOTAL ESTIMATED REVENUE & CREDITS | | 4005327 | 3396354.01 | 5520294 |

## **BUDGET SUMMARY**

| | PRIOR YEAR ADOPTED BUDGET | SELECTMEN'S RECOMMENDED BUDGET | BUDGET COMMITTEE'S RECOMMENDED BUDGET |
|---|---|---|---|
| SUBTOTAL 1 Appropriations Recommended (from pg. 5) | 6078223 | 5552967 | 5552967 |
| SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6) | 95515.81 | 2668285 | 2676485 |
| SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6) | 111509 | 268336 | 268336 |
| TOTAL Appropriations Recommended | 6285247.81 | 8489588 | 8497788 |
| Less: Amount of Estimated Revenues & Credits (from above) | 4005327 | 5520294 | 5520294 |
| Estimated Amount of Taxes to be Raised | 2279920.81 | 2969294 | 2977494 |

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: $572,990**
**(See Supplemental Schedule With 10% Calculation)**

MS-7
Rev. 08/05

# BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

**(For Calculating 10% Maximum Increase)**

(RSA 32:18, 19, & 32:21)

**VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs**

LOCAL GOVERNMENTAL UNIT: Town of Epping FISCAL YEAR END 12/31/2010

| | RECOMMENDED AMOUNT |
|---|---|
| 1. Total **RECOMMENDED** by Budget Comm. (See Posted Budget MS7, 27, or 37) | $8,497,788 |
| LESS EXCLUSIONS: | |
| 2. Principal: Long-Term Bonds & Notes | $206,750 |
| 3. Interest: Long-Term Bonds & Notes | $61,139 |
| 4. Capital Outlays Funded From Long-Term Bonds &Notes per RSA 33:8 & 33:7-b. | $2,500,000 |
| 5. Mandatory Assessments | |
| 6. Total exclusions (Sum of rows 2 - 5) | <$2,767,889> |
| 7. Amount recommended less recommended exclusion amounts (line 1 less line 6) | $5,729,899 |
| 8. Line 7 times 10% | $572,990 |
| 9. Maximum Allowable Appropriations (lines 1 + 8) | $9,070,778 |

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

**Please attach a copy of this completed supplemental schedule to the back of the budget form.**

# *Epping School District*

# 2009 Annual Report

**The Epping School District Mission Statement**

The mission of the Epping School District is to focus on the potential of every student and engage each to be passionate, confident learners who demonstrate competence and have strength of character to reach their highest aspirations and thoughtfully contribute to a diverse and changing world.

# Epping School District Officers 2009–2010

## School Board

Scott Booth . . . . . Term Expires 2010
David Mylott . . . . . Term Expires 2010
Gregory Dodge, Chairman . . . . . Term Expires 2011
Shawn Patton . . . . . Term Expires 2011
Susan Kimball . . . . . Term Expires 2012

## Administration

Barbara D. Munsey, *Superintendent of Schools*

Martha Williamson, *Business Administrator*

Catherine Zylinski, *Director of Special Services*

## School Principals

Mark Vallone, *Grades PK – 5*

Lyn Healy, *Grades 6 – 8*

Dixie Bacallao Tremblay, *Grades 9 – 12*

## School District Officers

Joe Foley, *School District Treasurer*

Robin O'Day, *School District Clerk*

Robert Goodrich, *School District Moderator*

# Letters to the Community

## School Board

First and foremost the Board thanks all of its administrators, teachers and support staff for the professionalism and dedication shown each day. The residents of this Town have an excellent staff in our School District. It is through the teachers and staff that our students enjoy a good learning environment.

Congratulations to the graduating class of 2009. We are pleased to report that a higher percentage of our students have gone on to post secondary education. In fact, one student received an appointment to West Point. We wish all our alumni much success.

The School Board was fortunate to see our students in action recently. At the Seacoast School of Technology (SST) students presented their Biotechnology projects. We were pleased that half of the students selected were from Epping. It is quite evident we have some extremely knowledgeable and talented students. One student gave an exciting presentation on microbiology to the School Board at a recent meeting. Our students are simply amazing! We also saw first hand the talents of some middle school students. They demonstrated their talents through the arts and writing. Not the least of which was how impressive the Robotics team of the middle school is. Their projects are a must-see and plans are to expand this program to other grades. It is truly rewarding to interact with and see our students in action. Nice job to all.

The School Board approved many different projects this year, improving the learning and working environments. The Board approved the site work, stumping, grading and seeding of the fields located behind the school buildings; we will have to give the fields some time, however, as grass seed has been freshly seeded and we want to insure there is a good base before it is used. Our Maintenance Department has acquired some much needed equipment to efficiently perform their tasks, i.e. small riding lawn mowers have been enhanced with a tractor that can cut more quickly and effectively. Additionally, a School District pick-up truck was purchased along with a snow plow and sander. Our crew is now much better equipped with the necessary tools to get the job done and on top of that, the equipment will be stored in our new garage located where the portable class rooms once were years ago. The Food Service Department also benefited with new equipment with the purchase of a freezer and cooking equipment. Renovations were also made in the High School, a former science room was converted into a classroom and the Family Consumer Science Room (Home Economics) received a much- needed upgrade. The SAU building, also the home to the Head Start program, had a new heating system installed after installing windows. The building is now more energy efficient.

The School Board also approved projects to improve communication and share the accomplishments of our schools and students. This October the new and improved website was launched providing greater capability than its predecessor. The School Board meeting schedule, agenda and minutes, goals, policy, communication, and annual reports can be located at the new website in addition to other school and district information. This fall the district also put into action a plan to increase school programming on ETV. The School Board is always looking for ways to keep the community informed and engaged. We welcome suggestions and comments on how we can improve.

We want to congratulate our recent retirees: Judith Phelps, James McEvoy, Carol Bartlett, Irene Nelson, Janice Realy and Pam Chaffee. Combined they have over 152 years of educational experience. We wish many years of enjoyable retirement. Thank you all for your contributions to education!

In closing, the Board wishes to thank the citizens of the Town of Epping for your continued support. Your support is vital to our success and it is greatly appreciated.

*Respectfully Submitted,*
*Epping School Board*

*Gregory C. Dodge, Chairman*
*Scott Booth, Vice Chairman*
*Shawn Patton, Board Member*
*Susan Kimball, Board Member*
*David Mylott, Board Member*

### Enrollment
**As of 10/1/2009**

| Grade | Elementary School |
|---|---|
| 1 | 85 |
| 2 | 66 |
| 3 | 87 |
| 4 | 65 |
| 5 | 76 |
| | **Middle School** |
| 6 | 75 |
| 7 | 72 |
| 8 | 64 |
| | **High School** |
| 9 | 63 |
| 10 | 77 |
| 11 | 74 |
| 12 | 79 |
| **Total Enrollment for Grades 1–12:** | **883** |
| **Kindergarten Enrollment:** | **75** |

## Superintendent of Schools

This school year the Epping Schools and Epping School District are continuing to

work on improving student learning, developing a collaborative and accountable culture, and enhancing communication building upon the work done in prior years. This year all the planning and hard work have come together. We are seeing that our efforts are connected with common purpose and rewarded with improved student learning results.

**1.** This past school year student proficiency for elementary and middle school students, as measured by the state assessment system NECAP, increased to 75% in reading meeting the state level and 71% in mathematics exceeding state level. These results are attributed to the alignment of curriculum to the state standards and targeted instruction for students not demonstrating proficiency.

**2.** This school year the schools continue to improve collaboration using professional learning teams to work on common goals, review student data, and take steps to improve student learning. This work has been enhanced by the formation of school data teams that review, analyze, and provide student data to the professional learning teams. The district also continues to work on accountability through teacher, administrator, and staff evaluation and the monitoring of student demographics, educational results, and financial statistics in the district report card.

**3.** This school year the district launched a new website with the intent of providing transparency in our operations, providing more information, and making it easier to find the information. Please visit www.sau14.org to access school and district events and information, the district report card, and state legislative and educational news. The district has also been working closely with Epping Television to provide school programming highlighting student work in and out of the classroom. The high school has also successfully launched the parent portal of our student database enabling parents to view student progress online. The middle school has plans for full implementation later this school year.

These past few years have taught us the importance of following a plan focused on a few initiatives supported by school and district structures, staff, and resources. This phase of our work has produced the intended results in our schools. The next phase of our work will focus on a district reform model aligning our district mission, action, and achievement. Our mission is to focus on the potential of every student and engage each to be passionate, confident learners who demonstrate competence and have strength of character to reach their highest aspirations and thoughtfully contribute to a diverse and changing world. We will need to determine what that means as a district, school, and PK–12 curriculum.

It is truly an exciting time to be an educator and I thank you for the opportunity to work in a great community. I leave you with these two questions to ponder. What are the educational experiences an Epping student must have in order to be a passionate, confident learner demonstrating competence and strength of character? What are the skills and habits an Epping student will need to thoughtfully contribute in the 21st century and be successful in a knowledge, technology, and global based society?

*Barbara D. Munsey*

## Statistical Data: School Year 2008–2009

| | Average Daily Membership | Percent of Attendance |
|---|---|---|
| **Elementary** | 416.83 | 94.40 |
| **Middle School** | 208.05 | 95.30 |
| **High School** | 298.35 | 93.90 |
| **Kindergarten** | 49.77 | 93.41 |

## Tax Impact

| | Epping Tax Rate | | | | |
|---|---|---|---|---|---|
| | **2005** | **2006** | **2007** | **2008** | **2009** |
| **Town** | $2.56 | $2.69 | $2.66 | $3.03 | $3.27 |
| **School** | $13.48 | $15.10 | $15.95 | $15.76 | $15.78 |
| **County** | $0.88 | $0.86 | $0.92 | $0.90 | $0.90 |
| **Total** | **$16.92** | **$18.65** | **$19.53** | **$19.69** | **$19.95** |
| **Total Increase** | | **$1.73** | **$0.88** | **$0.16** | **$0.26** |
| **School Portion** | | **$1.62** | **$0.85** | **-$0.19** | **$0.02** |
| **Town Portion** | | $0.11 | $0.03 | $0.35 | $0.24 |

## Business Administrator

### Tax Impact

Epping School District ended the 2008–2009 school year with a fund balance of $472,000 which has been used to offset the current year tax assessment. This fund balance combined with an increased property valuation reduced the anticipated tax impact from $0.73 to $0.02 for this

year. The revised estimated impact for a $300,000 home is an increase of just $36.

A comparison of the last five years shows that the school district has worked hard to minimize our impact on the rate. (See the table on page 74.)

### Cost Per Pupil

The latest figures available on cost per pupil from the State are for 2007–2008. The table on page 75 shows how Epping compares to the State average and to other districts in our area. Epping is higher in all areas than the State average, but comparable to similar districts in our area in the elementary and middle school tuition range. High school tuition is at the high end of the range.

- Elementary: 70 out of 154, or 46th percentile
- Middle: 41 out of 62, or 62nd percentile
- High: 59 out of 73, or 81st percentile
- Overall: 134 out of 198, or 68th percentile

### Bond Payment

The final payment on the bond for the Lura Dodge cafeteria was made on August 15, 2009. This will lower our debt service expense by $73,750 in the 2010–2011 fiscal year. It will also lower our building aid revenue by $27,250.

*Martha Williamson,*
*Business Administrator*

## Elementary School

Epping Elementary School started the 2009–10 school year with its eighth **Annual First Day Program** as students and their parents, guardians and other guests were welcomed into classrooms to celebrate education. Guests also attended an information fair that included community organizations such as the PTO, the Epping Police and Fire Departments, our Title I program and the Harvey Mitchell Library. All received an Epping Eagle T-shirt that was sponsored by the Epping PTO and over 60 local businesses and individuals. These T-shirts are worn throughout the year on field trips and are a source of school pride.

### Student Enrollment and Staff Changes

School enrollment at the start of the year was 467 students, nearly the same as last year. There were some changes in the school staff. Sandy Landis moved from grade 5 into a federally funded mathematics specialist position. Long-time grade 5 teacher Jim McEvoy retired. Liz Feld and Sue Young moved from grade 4 and from reading teacher into the two grade 5 positions. Jodi Dawson returned to EES to teach grade 4. The school also welcomed Dorothy Portalla, Patrice Moran, and Taryn Sasso (Title I), Danielle Petengill (speech pathology), and Jennifer Tincher (English Language Learners).

It is with great sadness I report the passing of Cynthia Croteau. Cyndi had retired from elementary teaching in Massachusetts to teach reading in the Title I program. She will be missed by staff and students.

### The School Continues 1 Full Day Kindergarten Class

In 2009-10 Epping Elementary continued its pilot program offering one full day kindergarten class. The pilot kindergarten class combined students who may be at risk of academic failure with students who are peer models and whose parents pay tuition for the extra half day of kindergarten. Thirty families signed up for the kindergarten forcing a lottery for spots in the classroom. Preliminary testing results on last year's group of full day kindergarten students showed large gains in reading, math and writing for all students at all levels.

### Epping Elementary Implements a Writing Program with Tufts University

Epping Elementary School is now in its third year of work with Tufts University's Center for Advanced Child Development. The school is now in year three of a reading program called Learning-to-Read-through-Reading and has also begun implementing a writing program based on the same teaching principles. All classroom teachers use "Writers Workshop," a program that involves direct instruction by teachers in "Focus Lessons" and lots of independent writing by students who confer regularly with the teacher. Teams of teachers are writing new units of instruction based so that the curriculum meets New Hampshire grade level expectations.

### School Faces Rising Demands of No Child Left Behind

As our school works harder to improve student achievement, state and federal standards for measuring success get higher and higher for all students. As you

## Cost Per Pupil

| | Elem | Middle | High | Overall |
|---|---|---|---|---|
| **State Average** | **$11,506** | **$10,640** | **$10,876** | **$11,135** |
| **Epping** | **$12,569** | **$12,660** | **$13,718** | **$12,966** |
| Exeter | $13,004 | - | - | $13,004 |
| Exeter Regional Coop | - | $10,753 | $11,880 | $11,338 |
| Newmarket | $12,614 | - | $12,140 | $12,462 |
| Raymond | $12,177 | $12,523 | $12,657 | $12,441 |
| Sanborn | $12,793 | $13,036 | $11,597 | $12,399 |
| Winnacunnet | - | - | $13,114 | $13,114 |

may know, federal standards for Adequate Progress in reading rise every year until 2014 when every student in the country is supposed to be able to read at grade level. While overall student achievement in grades 3–8 met or exceeded the state averages in reading and mathematics, in 2008–09 Epping Elementary School did not make what is called Acceptable Yearly Progress (AYP) in all the sub groups of students whose results are measured. These results have spurred our school to increase its effort to improve our curriculum and instruction. In particular, the information from the AYP results was combined with other testing results and analyzed by the school's Data team.

### Using Data to Improve Student Learning

The Data Team made up of teachers and administrators has been working since last year to help our school become better at using all the information we now can receive from tests such as the NECAP (the NH state test), NWEA (the computer test that our students take at midyear and spring) and other standardized tests used at various times of the year. Starting last winter, the Data Team began tracking the month by month progress of every at-risk student in reading and mathematics. The Data Team began working with teachers to develop plans to help each of those students improve. During the summer of 2009, the school expanded and revised its summer program to provide individualized tutoring in reading and mathematics for any at-risk student whose family agreed to participate. This individual support and attention to those students and their progress has continued into this current school year and will continue right into middle school and beyond. In addition to this effort, the team analyzed NECAP and NWEA results to find areas in our curriculum that needed more emphasis. For example, as a result of the analysis, in 2009–10 more lessons about probability are being taught in grades 2–5.

### Using Technology to Improve Student Learning

During the past year, Epping Elementary School has begun using two computer programs that are designed to help all students improve their reading and math skills. One program is called Study Island and is available to all students in grades 2–5. This is an online program that students can access from school and from home. Study Island provides questions and games that are based on the NH curriculum frameworks. Students can work at their own pace which allows for both remediation for struggling students and acceleration for students who are ready to move to more challenging material. This year, grade 2 classes visit the computer lab once a week for a Study Island session. SuccessMaker is another program that our school has begun using to help struggling learners. The program offers intensive tutorials that reinforce classroom lessons.

Teachers and administrators have gone online to create tests based on our curriculum and that can be used to track student progress. For example, the school's Math Committee is using a program called AIMSWEB to develop brief (8 minute) tests of basic math skills to identify students who may need more intensive support.

Thanks to the work of library paraprofessional Mary Ann Nicosia, Epping Elementary School was awarded an $8,000 Walker Foundation grant to help teachers create podcasts of reading lessons. The library will also obtain MP3 players to provide audio versions of books to help students who have reading difficulties.

### Using Professional Development to Improve Student Learning

All teachers and paraprofessionals have formed small research teams that are looking into ways to improve student achievement in reading and/or mathematics. Each team has set goals that are based on measureable results such as improved scores in the state assessment (NECAP). The teams conduct action research such as locating and trying teaching strategies that improve basic math skills such as multiplication of two digit numbers. The teams are coached by university professors, Tufts University consultants and administrators or teaching mentors. Members may also take graduate courses of study as well. This professional development model marks an improvement over previous ones that emphasized clock hours of attendance at workshops that may or may not have directly influenced student attendance. Now all training must show that it is directly connected to improvements in student learning.

*Veterans with Mark Vallone at luncheon*

### Civic Programs at EES

As part of its mission to promote civic engagement, Epping Elementary School conducts an annual Student Council election in which grade five student candidates prepare and deliver speeches to the entire student body who then take part in electing the Student Council officers and classroom representatives. Each class from grades 1–5 selects one representative and an alternate who participate in council meetings throughout the year and who help conduct student assemblies.

Our school also conducts programs to recognize the contributions and sacrifices of both active duty members and veterans of the armed forces. The school held a Veterans' Day assembly with an honor guard from the Portsmouth Naval Shipyard who explained the history of our flag and flag etiquette during assemblies. That same week Epping veterans were invited guests of the school at lunchtime during the week.

As part of its effort to further promote scholarship and service by our students, Epping Elementary School joined the Elementary School National Honor Society.

### Enrichment Activities

The arts are very important at Epping Elementary School. In the fall, students learned traditional barn dancing in music and physical education and then were visited by the group *Two Fiddles* led by National Heritage Fellow Dudley Laufman. With help from the PTO, the school held an evening program of barn dancing for students, their families and guests. During this winter and spring our students will take part in an Artist in Residence program that will focus on puppetry. Andrew Periale of Perry Allen Theatre will work with the students of EES to create shadow and rod puppets. The puppets will be used to perform traditional folk tales adapted by the students. Every K-5 student will have the opportunity to participate. Artist in Residence programs are funded by the Epping School District, from fund raisers conducted during the year and from occasional grants by the NH Arts Committee. All Epping residents are welcome to attend the international potluck supper and culminating event at 6:00 P.M. on March 26th in the school gymnasium.

This year Epping Elementary School is offering over 20 after-school programs that will include German, Spanish, Japanese, Japanese Calligraphy, French, American Sign Language, yoga, drama, crafts, art, gardening, dance, visual and creative arts, reading, outdoor games, mathematics, reading, writing and computers. Before-school programs include Jump Rope Club, and Library. The school will also produce a year book.

*Artist-In-Residence*

*Artist-In-Residence*

### Volunteers

Hundreds of parents, relatives, high school students and other members of the Epping community come into our school on a regular basis to help read to students, run off papers, chaperone trips, or to help with our special events. PTO volunteers run the school snack program. The University of NH sends teams of student volunteers who help students with their reading. The Foster Grandparent program arranges for senior citizens to volunteer in classrooms. In December, the Epping Education Association and Paraprofessional Organizations work with the Epping Fire Department and Toys for Tots to provide holiday gifts and clothing for children in need. The Student Council has sold make-your-own holiday ornaments to donate money to the Chamber of Commerce Children's fund. Grade 4 students made simple treats for pets to help support the NHSPCA. Our volunteer program was again recognized as a Blue Ribbon School by the NH Partners for Education organization.

### Epping PTO

The children of Epping Elementary benefit from a very active and dedicated PTO whose fund raisers pay the cost of bus transportation for field trips, sponsor special assembly performances and lectures for parents. The PTO has purchased books and donated $1,000 to help provide an Epping Eagle T-shirt for every student. In addition to operating the daily snack program, the PTO holds a Halloween Dance, puts on ice cream socials and provides volunteers for our annual I Love to Read Festival.

**Thank you** to all the dedicated people—parents, teachers, custodians, aides, food service workers, office staff, substitutes, and volunteers who work for the benefit of our students and who make this school a wonderful place to learn and grow. Epping residents are welcome to see this committed staff working with great kids. If you would like to arrange a visit, please call our school at 679-8018.

*Mark Vallone, Principal*

## Middle School

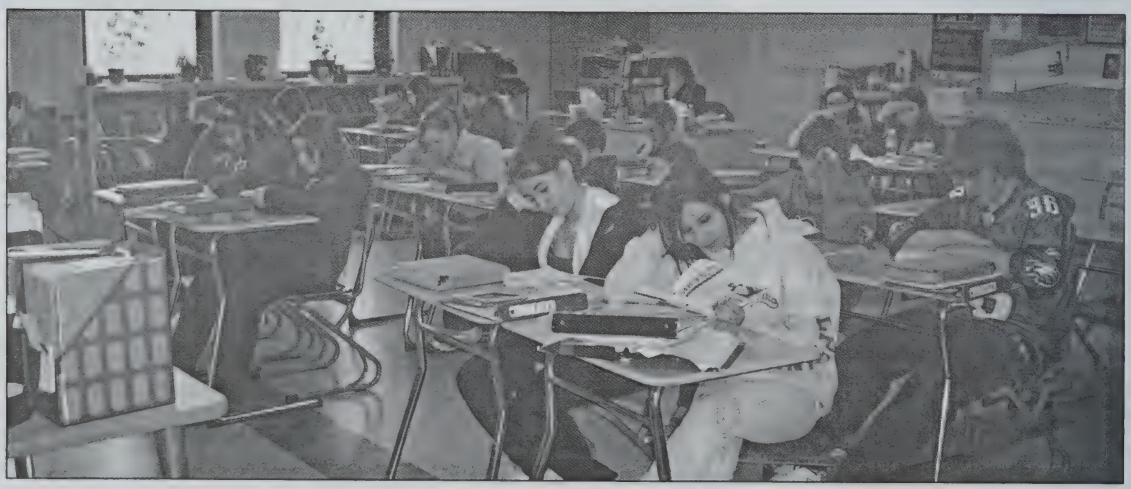
Greetings from Epping Middle School where we are well into our third year in our beautiful building and where the students are doing amazing things to make us proud! This year we have welcomed three new faculty members: Kara Reynolds is teaching science and mathematics in grade six, Maria Vertetis is teaching mathematics in grade seven and Nancy Lehoux is teaching mathematics in grade eight.

### Student Achievement

We continue to focus our work on teaching mathematics and literacy in a variety of ways and in all of the content areas while still encouraging our middle level students to explore their interests and identify their strengths in learning. EMS provides students with a variety of opportunities and programs which are research based and best meet the needs of young adolescent learners.

Teaming continues to be an important structure in the school and this year our teams are named after landmarks in our state. Students selected their team names in the fall. EMS sixth grade teams are named the Hampton Beach Riptides and the Polar Cave Spelunkers, seventh grade is named The Flume and the eighth grade selected Mooselauke as their team name. Each team is sharing information about the landmark at one of our monthly PRIDE Assemblies and the students have created canvasses for their team areas.

Our teams hold friendly competitions and one of the challenges that students graphed this year was a canned food drive which was held the week before Thanksgiving. Students at EMS responded by collecting nearly 1,000 canned food items for the community food pantry. Another challenge has been the "Read Across America" program where teams responded to the needs of the wider community.



*EMS students during D.E.A.R. (Drop Everything And Read) for Literacy week.*

*Epping Middle School Band Concert*

We will also be celebrating the Olympics this winter with team competitions.

The EMS advisory program is another which responds to the needs of young adolescents. Our program meets on "Blue Days" and involves the professional staff as advisors to the students. One of the important connections with learning is the setting of individual achievement goals each time progress reports and report cards are issued. It is important for our students to develop relationships with a caring adult at school and know that person is an advocate for them looking out for their academic and social achievement.

We continue to focus on literacy not only in the classroom, but also by engaging in special events throughout the year. We celebrated a special literacy week in December. This year we entertained Peter Kujawinski, author of the *World of Dormia* series in addition to a variety of activities which included a new strategy to share favorite books. It is so encouraging to hear students discuss their favorite books with their peers and see them develop a list of books they would like to read!

Our students continue to excel in the arts. In October the 8th grade held an "Art of Suspense" evening where students shared their suspense stories and the artwork they completed as a result of a collaboration between Andrew Fersch and Deborah Booth. We were delighted with the turn out for the evening as we had more than 100 people join us to celebrate our students' work.

In March, 2008, the EMS unified arts teachers introduced an evening event for the community, "Learning in Motion." Students became the teachers and shared class projects with their parents and others in attendance. This event was duplicated in 2009, and this year's event is scheduled for February 11, 2010. The community is encouraged to attend. We have had students participate in music festivals, submit work to the Scholastic Art Contest (and do exceptionally well), and participate in a variety of contests.

A goal this year has been to expand and diversify our afterschool program so that we address the varied interests of our students. A group of 8th graders found a teacher advisor and are leading a club which is interested in animals and their care. They have invited speakers and

*Epping Middle School Chorus Concert*

worked with the SPCA. Other students regularly participate in an art club and we have an adventure club that meets weekly with activities that change with the seasons. Have you seen our students snowshoeing? This year we also have a math interest group, a debate club and a sign language group. As a member of the Tri-County League for interscholastic sports we continue to celebrate our Blue Devils Pride by providing a variety of sports opportunities for our athletes.

Of great pride this year has been the introduction of a Lego Robotics Team coached by Scott Lister and a parent volunteer, Jay Sappal. Our students did incredibly well at this endeavor winning the Judges' Award at the regional meet held at UNH and then going on to end in the top half of the 52 teams who attended the state competition at Bedford High School. We anticipate this program growing and expanding!

An important addition to our opportunities for students is the artist-in-residence program which was primarily coordinated by Deborah Booth. This year we will be spending a week with actor/educators from Children's Stage Adventures and producing "Oliver!" on March 19th at 7:00 P.M. in the EMS Gym. Please mark your calendars and enjoy this incredible opportunity for our talented students.

During the school year we have several special celebrations. We hold monthly PRIDE celebrations to recognize students for representing their team regarding our Guiding Principles. We randomly acknowledge students through our Nice Moves program. We celebrate Go Green Week, Earth Day, Read Across America, Red Ribbon Week, Volunteer Appreciation, and Education Week and contribute significantly to various community service projects. Both our students and our faculty and staff are engaged in a wide variety of programs that enrich the lives of ourselves and our community. Pat Weisberg coordinates many of the faculty activities including monthly denim days and coaching a team for the NH Breast Cancer Walk. She also has students participating in efforts on behalf of UNICEF, Make-A-Wish Foundation and Friends Helping Friends, an Epping specific group.

Finally, as a result of significant collaboration on the part of the faculty and a dedicated effort on the part of our students, we continue to show improvement in our NECAP scores. (See the table below.)

We truly remain *"A School on the Move!"* and should make the town of Epping proud.

### Collaborative and Accountable Culture

As a faculty we have been engaged in a variety of professional learning opportunities. The nuts and bolts decision making is done by the Building Leadership Team (BLT) composed of the principal, dean of students and team leaders so that our faculty meetings and professional development days are devoted to learning. This year we have focused our attention on instruction using the research of Robert Marzano in *Classroom Instruction that Works*. The strategies he has identified are intended to increase student achievement in the classroom. We are currently working on developing metaphors and analogies and summarization strategies. In addition to focusing on instruction, as a faculty we are mapping curriculum, looking at student data to guide our decision making about instruction, incorporating literacy and mathematics into our classes, reading professionally and assessing our own practice as team members.

This year Andrew Fersch will be recognized by the New England League of Middle Schools (NELMS) as a promising practitioner. The nomination was made by the building principal, a professional colleague, a parent and a student. This award will be announced at a school board meeting and at the NELMS Annual Conference in April. Epping has many reasons to be proud of this middle school.

### Communication

EMS has made several strides in reaching out to notify parents of what is happening at our school. We continue our weekly News Notes to Parents on communication Wednesdays, and use email as an effective communication tool which correlates with our serious efforts to be an environmentally aware school community. Parents who have provided us with email addresses receive information in that format so that newsletters do not end up in the bottom of book bags! Parents can also find information on the school/district website and we have used the district's Alert Now for special information.

In addition to the weekly news from school, our teams regularly send information to parents through newsletters, emails and other contacts.

This year we have made special efforts to communicate more effectively with the wider Epping community. Through special arrangements with EPTV, we hope that you have been enjoying concerts, athletic events and the new "Principal's Corner" to keep you informed about Epping Middle School.

We provide parents with several ways to interact with us and encourage them to

## Middle School NECAP Scores

| | Reading | | Mathematics | |
|---|---|---|---|---|
| | 2007 | 2008 | 2007 | 2008 |
| **Target** | **86.0** | **86.0** | **82.0** | **82.0** |
| Whole School | 86.3 | 92.4 | 76.1 | 82.4 |
| Economically Disadvantaged | 74.4 | 87.8 | 62.2 | 76.5 |
| Educational Disability | 64.0 | 66.4 | 48.0 | 48.8 |

do so. We are proud of our Parent Volunteers who assist in a variety of important ways. Special thanks to Donna Garrow who is our volunteer coordinator. In addition to regularly scheduled conferences, parents are welcome to visit the school at any time. If you have not had the opportunity to visit the school, we welcome you! Students are always more than willing to take our guests on tour.

**Summary**

Epping Middle School will always be growing and developing. As its principal, I am proud that we have such an amazing group of students who work hard, enjoy coming to school and make us laugh each day. I am proud of the faculty and staff who, like the students, are professional in their approach to their own learning, and who advocate on behalf of their students. I enjoy having coffee and conversation with parents who stop in, and deeply appreciate the care and concern that our parents exhibit on behalf of their children. We have worked hard to help our students develop their own unique identity and the identity of Epping Middle School as "a school of their own." The Epping community and its support of education makes me proud to work here. Thank you.

*Lyn Ward Healy, Principal*

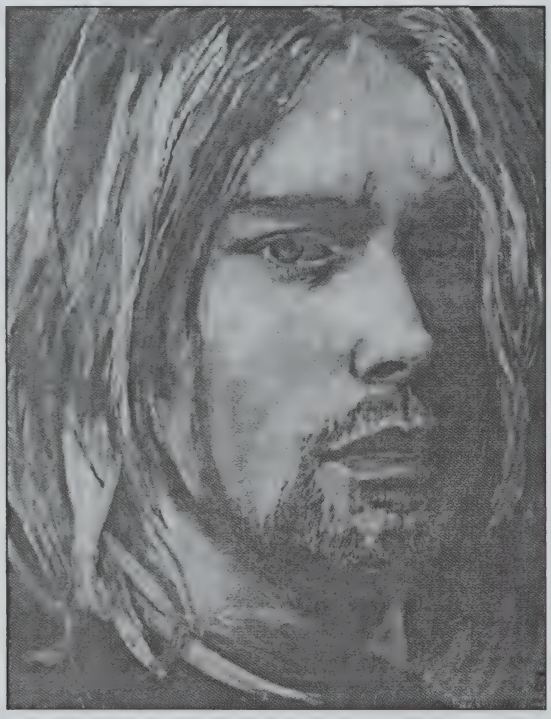
*By Ed Crocker, Epping High School*

## High School

Through a program coordinated by Tufts University, Epping High School is in its second year of work with instructional coach Lew Gitelman from the Center for Urban Education. Mr. Gitelman visits EHS on a weekly basis to observe teachers and provide them feedback; he also works closely with Ms. Tremblay and Mr. Altbergs to identify areas of need and to improve their ability to work with teachers to improve instruction. Under this model, all teachers are observed and receive feedback several times over the course of the year.

CUE uses The Framework for Effective Instruction as the lens through which teaching is examined. By focusing on a common, easily recognizable set of

*By Taylor Dahme, Epping High School*



*By Christa Weaver, Epping High School*

instructional best practices, both teachers and coaches have a clear understanding of what effective instruction looks like. Ms. Tremblay and Mr. Altbergs observe all teachers on a bi-monthly basis, providing feedback and modeling lessons when necessary. All teachers also turn in exemplar lesson plans on a weekly basis, which are reviewed by Ms. Tremblay.

FEI is built around eight components. For example, one component is that classes should be structured like a workshop, with time for the introduction of new material, time to practice, and time to review and reflect. Another is that teachers should explicitly teach students specific learning strategies, such as questioning, inferring, and making connections. Finally, all students should be engaged in tasks that require higher order thinking skills (HOTS).

This work is part of the larger redesign effort EHS community has undertaken to provide Epping's students with the best education possible.

### Using Technology to Improve Student Outcomes and Increase Communication

Students and parents now have access to real-time information about grades and attendance through the PowerSchool Parent Portal. Both can monitor progress, check missing assignments, and communicate with teachers. It is no longer necessary to wait for progress reports or report cards to know how a student is doing.

Our Guidance Counselors are introducing students to the Naviance Family Connection, a powerful tool to enhance the way the guidance curriculum is delivered. Students have access to career and interest inventories and information, robust college and scholarship search features, and systems for managing the college application process.

Students are using NovaNET to complete computer-based credit recovery. They can access the system during summer school and during the school day, enabling them to earn credits more quickly and stay on-track to graduate.

NovaNET, which is used by thousands of students across the country, delivers high-quality instruction and requires that students demonstrate mastery of material before moving on to the lesson.

Our students have also had many learning opportunities offered to them outside of the traditional classrooms. We had a drama production of four short plays by contemporary playwrights. Our music department has put on spectacular concerts. And our art department continues to liven up our school with the displays of art work. Next semester, we hope to open our school store offering students a chance to learn how to run a business.

### Results

Epping High School once again made its Annual Yearly Progress targets on the New England Common Assessment Program. This is the third consecutive year that EHS has made AYP, thanks to the efforts of both students and teachers. The Freshman and Sophomore Teams, as well as the newly formed Data Team have used a wide range of data sets such as our failure data, standardized test scores and student retention numbers to target specific areas for intensive academic work.

Our own internal measure, the NWEA test, which is taken by all freshmen and sophomores each spring, shows that students in those grade levels are on averages gaining more than a year's worth of growth each year. In some cases, two or more years of progress have been made in a single year.

Our college acceptance continues to rise. Last year, we had 79 students graduate. Of that number 74% of our students went on to further education and 7% went on to the military.

### Communication

Although most of us feel more connected by all of the technology available to use, the need for more communication is heightened, not lessened. We at Epping High School are working hard to be more consistent and global with our communication with our community. Let us know how we are doing.

Each month, Epping High School

sends out a newsletter highlighting what we have done, upcoming events and general information. We also use the Speak Up Epping Newsletter to share information as well. If you would like to receive our newsletter, contact the main office to get on our mailing list.

Our website is filled with information of upcoming events. Please visit our website at www.sau14.org/EHS for the latest information about what is happening in the school. If there is information you would like to see on the website let us know.

**Thank You**

As always we strive to serve our students and community. We look forward to continuing our work in the service of the children of Epping. Together anything is possible. We value your opinions and would be honored to have you visit and see us at work. Thank you for allowing us to serve you and the students of Epping.

*Dixie Tremblay, Principal*

*By Caitrin Dawson, Epping High School*

## Director of Special Services

The Department of Special Services began this year with a conversation centered on our commitment to support all students regardless of needs as they access the general curriculum. In our third year utilizing the model of "Response to Intervention" (RTI), we find a district that continues to value collaboration and accountability. Teachers and staff continue to create a culture that values all students and promotes a "student reaching his or her full potential".

We have made a commitment to comprehensive, timely, on-site professional development for all staff from paraprofessionals to teachers and specialists that allows us to challenge any lack of progress for any student regardless of need. This effort is in place from Preschool to High School.

Our assessments have allowed us to identify and examine our most complex needs. Through these findings we have analyzed our implementation of specialized services throughout the district. We have developed extensive strategies to support students with behavioral needs while maximizing the amount of time students spend in the classroom. We have reviewed and continue to support the qualities of good teaching/supportive instruction that enhance inclusive classrooms understanding that effective *teachers, paraprofessionals and specialists;*

1. Know their students by understanding their developmental needs as well as any special needs the student may have.
2. Prevent negative behaviors in the classroom by attending to the needs of all students by providing proactive classroom management skills.
3. Focus on instruction/ support of instruction, to maximize instructional time and expect all students to achieve.
4. Monitor student progress and individualize their instruction for all students higher or lower than grade level as needed.
5. Reflect on their practice and make changes accordingly!

Technology continues to open doors in the inclusive classroom for students with disabilities by allowing them to participate in the general curriculum in ways we never imagined before. Students have utilized "assistive technology" to read, write and "speak" with their peers and teachers on assignments or tasks that otherwise might have been extremely difficult or impossible for them to accomplish. Assistive technology is supporting greater independence for our students.

I would like to thank our staff, parents, and community for supporting our efforts to prepare all of our students for the 21st century!

*Catherine Zylinski*
*Director of Special Services*

# 2009 Ballot Results

**ABSENTEE**
**OFFICIAL BALLOT**
**ANNUAL SCHOOL DISTRICT ELECTION**
**EPPING, NEW HAMPSHIRE**
**MARCH 10, 2009**

Robin A O'Day
SCHOOL DISTRICT CLERK

## INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

### SCHOOL BOARD MEMBER

3 years — Vote for not more than 1

| | | |
|---|---|---|
| SUSAN KIMBALL | 724 | ○ |
| | | ○ |
| (Write-in) | | |

### SCHOOL BOARD MEMBER

1 year — Vote for not more than 1

| | | |
|---|---|---|
| KELLEY S. FOWLER | 301 | ○ |
| KELLI R. KILLEN | 196 | ○ |
| DAVID MYLOTT | 360 | ○ |
| | | ○ |
| (Write-in) | | |

## SCHOOL WARRANT

**Article 1.** Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $15,673,207? Should this article be defeated, the default budget shall be $16,260,106, which is the same as last year with certain adjustments required by previous action of the Epping School District or by law or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

683
YES ○
NO ○
190

# 2010–2011 School District Budget

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## SCHOOL BUDGET FORM

**BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24**

**OF: EPPING, NH**

**Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2010, to June 30, 2011**

**IMPORTANT:**

**Please read RSA 32:5 applicable to all municipalities.**

1.Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

**This form was posted with the warrant on (Date):**_____

**BUDGET COMMITTEE**

***Please sign in ink.***

Under penalites of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

| FOR DRA USE ONLY |
|---|
| |

**NH DEPARTMENT OF REVENUE ADMINISTRATION**
**MUNICIPAL SERVICES DIVISION**
**P.O. BOX 487, CONCORD, NH 03302-0487**
**(603)271-3397**

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Budget - School District of Epping, New Hampshire FY 2011

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. WARR. ART.# | Expenditures for Year 7/1/08 to 6/30/09 | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED | Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | INSTRUCTION (1000-1999) | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 1100-1199 | Regular Programs | 3 | 3,788,557 | 4,165,714 | 3,831,647 | | 3,831,647 | |
| 1200-1299 | Special Programs | 3 | 1,885,192 | 2,096,873 | 1,980,289 | | 1,980,289 | |
| 1300-1399 | Vocational Programs | 3 | 111,033 | 117,360 | 116,640 | | 116,640 | |
| 1400-1499 | Other Programs | 3 | 224,119 | 290,626 | 290,782 | | 290,782 | |
| 1500-1599 | Non-Public Programs | | | | | | | |
| 1600-1899 | Adult & Community Programs | | | | | | | |
| | SUPPORT SERVICES (2000-2999) | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 2000-2199 | Student Support Services | 3 | 810,912 | 954,563 | 900,314 | | 900,314 | |
| 2200-2299 | Instructional Staff Services | 3 | 659,333 | 640,472 | 650,019 | | 650,019 | |
| | General Administration | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 2310 840 | School Board Contingency | | | - | | | | |
| 2310-2319 | Other School Board | 3 | 67,842 | 78,973 | 78,250 | | 78,250 | |
| | Executive Administration | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 2320-310 | SAU Management Services | | | - | | | | |
| 2320-2399 | All Other Administration | 3 | 431,046 | 492,796 | 545,258 | | 545,258 | |
| 2400-2499 | School Administration Service | 3 | 786,843 | 790,765 | 678,150 | | 678,150 | |
| 2500-2599 | Business | | | - | | | | |
| 2600-2699 | Operation & Maintenance of Plant | 3 | 1,103,493 | 1,233,991 | 1,235,597 | | 1,235,597 | |
| 2700-2799 | Student Transportation | 3 | 513,021 | 566,231 | 574,541 | | 574,541 | |
| 2800-2999 | Support Service Central & Other | 3 | 2,757,190 | 2,321,737 | 3,460,912 | | 3,460,912 | |
| 3000-3999 | NON-INSTRUCTIONAL SERVICES | | | | | | | |
| 4000-4999 | FACILITIES ACQUISITIONS & CONSTRUCTION | 3 | 229,108 | 1 | 55,001 | | 55,001 | |

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Budget - School District of Epping, New Hampshire FY 2011

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud WARR. ART.# | Expenditures for Year 7/1/08 to 6/30/09 | Appropriations Current Year As Approved by DRA | School Board's Appropriations Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED | Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | OTHER OUTLAYS (5000-5999) | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 5110 | Debt Service - Principal | 3 | 480,000 | 500,000 | 450,000 | | 450,000 | |
| 5120 | Debt Service - Interest | 3 | 517,541 | 493,041 | 469,291 | | 469,291 | |
| | FUND TRANSFERS | | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| 5220-5221 | To Food Service | 3 | 406,982 | 450,064 | 403,483 | | 403,483 | |
| 5222-5229 | To Other Special Revenue | 3 | 514,723 | 480,000 | 603,837 | | 603,837 | |
| 5230-5239 | To Capital Projects | | | | | | | |
| 5251 | To Capital Reserves (page 4) | | | | | | | |
| 5252 | To Expendable Trust (page 4) | | | | | | | |
| 5253 | To Non-Expendable Trusts | | | | | | | |
| 5254 | To Agency Funds | | | | | | | |
| 5300-5399 | Intergovernmental Agency Alloc. | | | | | | | |
| | SUPPLEMENTAL | | | | | | | |
| | DEFICIT | | | | | | | |
| | Operating Budget Total | | 15,286,935 | 15,673,207 | 16,324,011 | - | 16,324,011 | - |

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Budget - School District of Epping, New Hampshire FY 2011

**SPECIAL WARRANT ARTICLES**

Special warrant articles are defined in RSA 32:3,VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Expenditures for Year 7/1/08 to 6/30/09 | Appropriations Current Year As Approved by DRA | WARR. ART.# | School Board's Appropriations Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED | Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| SPECIAL ARTICLES RECOMMENDED | | XXXXXXXXX | XXXXXXXXX | XXXX | | XXXXXXXXX | | XXXXXXXXX |

**INDIVIDUAL WARRANT ARTICLES**

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Expenditures for Year 7/1/08 to 6/30/09 | Appropriations Prior Year As Approved by DRA | WARR. ART.# | School Board's Appropriations Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED | Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED | NOT RECOMMENDED |
| 1100- | Negotiated Teachers' | | | 1 | 102,155 | | 102,155 | |
| 2900 | Contract | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| INDIVIDUAL ARTICLES RECOMMENDED | | XXXXXXXXX | XXXXXXXXX | XXXX | 102,155 | XXXXXXXXX | 102,155 | XXXXXXXXX |

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**Budget - School District of Epping, New Hampshire FY 2011**

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| Acct.# | SOURCE OF REVENUE | WARR. ART.# | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Est. Revenues |
| | **REVENUE FROM LOCAL SOURCES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 1300-1349 | Tuition | 3 | 57,803 | 62,500 | 62,500 |
| 1400-1449 | Transportation Fees | 3 | | | |
| 1500-1599 | Earnings on Investments | 3 | 6,000 | 5,000 | 5,000 |
| 1600-1699 | Food Service Sales | 3 | 274,364 | 277,283 | 277,283 |
| 1700-1799 | Student Activities | 3 | | | |
| 1800-1899 | Community Services Activities | 3 | | | |
| 1900-1999 | Other Local Sources | 3 | 100,000 | 96,300 | 96,300 |
| | | | | | |
| | **REVENUE FROM STATE SOURCES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3210 | School Building Aid | | 219,513 | 192,256 | 192,256 |
| 3220 | Kindergarten Aid | | | | |
| 3230 | Catastrophic Aid | | 39,401 | 39,401 | 39,401 |
| 3240-3249 | Vocational Aid | | 11,796 | 11,500 | 11,500 |
| 3250 | Adult Education | | | | |
| 3260 | Child Nutrition | | 4,200 | 4,200 | 4,200 |
| 3270 | Driver Education | | 8,000 | 8,000 | 8,000 |
| 3290-3299 | Other State Sources | | | | |
| | | | | | |
| | **REVENUE FROM FEDERAL SOURCES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4100-4539 | Federal Program Grants | | 480,000 | 615,837 | 615,837 |
| 4540 | Vocational Education | | | | |
| 4550 | Adult Education | | | | |
| 4560 | Child Nutrition | | 171,500 | 122,000 | 122,000 |
| 4570 | Disabilities Programs | | | | |
| 4580 | Medicaid Distribution | | 75,000 | 100,000 | 100,000 |
| 4590-4999 | Other Federal Sources (except 4810) | | | | |
| 4810 | Federal Forest Reserve | | | | |
| | | | | | |
| | **OTHER FINANCING SOURCES** | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 5110-5139 | Sale of Bonds or Notes | | | | |
| 5221 | Transfer from Food Service-Spec.Rev.Fund | | | | |
| 5222 | Transfer from Other Special Revenue Funds | | | | |
| 5230 | Transfer from Capital Project Funds | | | | |
| 5251 | Transfer from Capital Reserve Funds | | | | |

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Budget - School District of Epping, New Hampshire FY 2011

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| Acct.# | SOURCE OF REVENUE | WARR. ART.# | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Est. Revenues |
| | OTHER FINANCING SOURCES CONT. | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 5252 | Transfer from Expendable Trust Funds | | | | |
| 5253 | Transfer from Non-Expendable Trust Funds | | | | |
| 5300-5699 | Other Financing Sources | | | | |
| | | | | | |
| | | | | | |
| 5140 | This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY_____less RAN, Revenue Last FY_____ =NET RAN | | | | |
| | Supplemental Appropriation (Contra) | | | | |
| | Voted From Fund Balance | | 472,883 | 200,000 | 200,000 |
| | Fund Balance to Reduce Taxes | | | | |
| | Total Estimated Revenue & Credits | | 1,920,460 | 1,735,277 | 1,735,277 |

**BUDGET SUMMARY**

| | Current Year Adopted Budget | School Board's Recommended Budget | Budget Committee's Recommended Budget |
|---|---|---|---|
| Operating Budget Appropriations Recommended (from page 3) | 15,673,207 | 16,324,011 | 16,324,011 |
| Special Warrant Articles Recommended (from page 4) | | | |
| Individual Warrant Articles Recommended (from page 4) | | 102,155 | 102,155 |
| TOTAL Appropriations Recommended | 15,673,207 | 16,426,166 | 16,426,166 |
| Less: Amount of Estimated Revenues & Credits (from above) | 1,920,460 | 1,735,277 | 1,735,277 |
| Less: Amount of State Education Tax/Grant | 4,569,116 | 4,569,116 | 4,569,116 |
| Estimated Amount of Local Taxes to be Raised For Education | 9,183,631 | 10,121,773 | 10,121,773 |

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: $17,864,483
(See Supplemental Schedule With 10% Calculation)

MS-27
Rev. 08/09

# BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

**(For Calculating 10% Maximum Increase)**
(RSA 32:18, 19, & 32:21)

**VERSION #2: Use if you have Collective Bargaining Cost Items**

LOCAL GOVERNMENTAL UNIT: EPPING FISCAL YEAR END JUNE 30, 2011

| | Col. A<br>RECOMMENDED AMOUNT | Col. B | Col. C |
|---|---|---|---|
| 1. Total **RECOMMENDED** by Budget Committee (see budget MS7, 27,or 37) | $16,324,011 | | |
| LESS EXCLUSIONS:<br>2. Principal: Long-Term Bonds & Notes | $450,000 | | |
| 3. Interest: Long-Term Bonds & Notes | $469,291 | | |
| 4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b | | | |
| 5. Mandatory Assessments | | | |
| 6. TOTAL EXCLUSIONS (Sum of rows 2-5) | <$919,291> | | |
| 7. Amount **recommended** less recommended exclusion amounts (Line 1 less Line 6) | $15,404,720 | | |
| 8. Line 7 times 10% | $1,540,472 | | |
| 9. Maximum allowable appropriation prior to vote (Line 1 + 8) | $17,864,483 | | (Col. B-A) |
| 10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting) | Cost items recommended $102,155 | Cost items voted | Amt. voted above recommended |

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED
At meeting, add Line 9 + Column C. $_____

Line 8 plus any amounts in Column C (amounts voted above recommended) is the allowable increase to budget committee's recommended budget. Enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

**Please attach a copy of this completed supplemental schedule to the back of the budget form.**

MBA_10%
Rev. 06/08

MS-DS

# DEFAULT BUDGET OF THE SCHOOL

## OF: EPPING, NH

**Fiscal Year From July 1, 2010, to June 30, 2011**

**RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.**

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

**SCHOOL BOARD**
*or*
**Budget Committee if RSA 40:14-b is adopted**

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-DS
Rev. 12/09

**Default Budget - School District of Epping FY 2010-2011**

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Prior Year Adopted Operating Budget | Reductions & Increases | Minus 1-Time Appropriations | DEFAULT BUDGET |
| | INSTRUCTION (1000-1999) | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 1100-1199 | Regular Programs | $3,883,494 | -$23,063 | | $3,860,431 |
| 1200-1299 | Special Programs | $1,979,081 | $40,526 | | $2,019,607 |
| 1300-1399 | Vocational Programs | $117,360 | -$720 | | $116,640 |
| 1400-1499 | Other Programs | $275,784 | $0 | | $275,784 |
| 1500-1599 | Non-Public Programs | | | | |
| 1600-1899 | Adult & Community Programs | | | | |
| | SUPPORT SERVICES (2000-2999) | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 2000-2199 | Student Support Services | $903,693 | -$26,819 | | $876,874 |
| 2200-2299 | Instructional Staff Services | $616,014 | $15,826 | | $631,840 |
| | General Administration | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 2310 840 | School Board Contingency | | | | |
| 2310-2319 | Other School Board | $78,250 | $2,500 | | $80,750 |
| | Executive Administration | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 2320-310 | SAU Management Services | $307,089 | $8,018 | | $315,107 |
| 2320-2399 | All Other Administration | $155,126 | $837 | | $155,963 |
| 2400-2499 | School Administration Service | $744,304 | $5,817 | | $750,121 |
| 2500-2599 | Business | | | | |
| 2600-2699 | Operation & Maintenance of Plant | $1,201,135 | $10,500 | | $1,211,635 |
| 2700-2799 | Student Transportation | $566,231 | $8,707 | | $574,938 |
| 2800-2999 | Support Service Central & Other | $2,922,540 | $588,726 | | $3,511,266 |
| 3000-3999 | NON-INSTRUCTIONAL SERVICES | | | | |
| 4000-4999 | FACILITIES ACQUISITIONS & CONSTRUCTION | $1 | $0 | | $1 |
| | OTHER OUTLAYS (5000-5999) | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 5110 | Debt Service - Principal | $500,000 | -$50,000 | | $450,000 |
| 5120 | Debt Service - Interest | $493,041 | -$23,750 | | $469,291 |
| | FUND TRANSFERS | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 5220-5221 | To Food Service | $450,064 | -$46,581 | | $403,483 |
| 5222-5229 | To Other Special Revenue | $744,429 | -$140,592 | | $603,837 |
| 5230-5239 | To Capital Projects | | | | |
| 5251 | To Capital Reserves | | | | |
| 5252 | To Expendable Trust | | | | |

Default Budget - School District of Epping FY 2010-2011

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Prior Year Adopted Operating Budget | Reductions & Increases | Minus 1-Time Appropriations | DEFAULT BUDGET |
| | FUND TRANSFERS | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 5253 | To Non-Expendable Trusts | | | | |
| 5254 | To Agency Funds | | | | |
| 5300-5399 | Intergovernmental Agency Alloc. | | | | |
| | SUPPLEMENTAL | | | | |
| | DEFICIT | | | | |
| | SUBTOTAL 1 | $15,937,636 | $369,932 | $0 | $16,307,568 |

Please use the box below to explain increases or reductions in columns 4 & 5.

| Acct # | Explanation for Increases | Acct # | Explanation for Reductions |
|---|---|---|---|
| 1200 | Personnel contracts & contractural per IEP's | 1100 | Changes in staffing, budget to actual |
| 2200 | Personnel contracts & contractural | 1300 | Contractural |
| 2300 | Contractual | 2100 | Non-contractural raises removed |
| 2400 | Personnel contracts & contractural | 5100 | Per debt service schedule |
| 2600 | Contractual & safety | 5220-5221 | Changes in staffing, budget to actual |
| 2700 | Contractual | 5222-5229 | Reduction in Federal funding |
| 2900 | Contractual | | |
| | | | |
| | | | |
| | | | |

MS-DS
Rev. 12/09

# 2010–2011 Warrant Article Information

**WARRANT ARTICLE 1**
**TEACHERS' AGREEMENT**

This article has been recommended by the Epping School Board (4-0-1) and recommended by the Epping Budget Committee (6-1-1).

Teachers' Compensation - Teachers' compensation is based on two factors.

1. Cost of Living (Raise) - Each agreement includes cost of living increases based on the economy and the needs of the district. This agreement holds the cost of living increase to 0% in the first year and 1% in the second year recognizing the difficult economy.

2. Experience (Steps) - Teachers entering the profession are hired at low starting salaries and receive an experience step increase each year until they reach maximum step. Currently these steps vary significantly on different levels from 2.80 to 6.50%. The new agreement restructures the step increments in a way that makes them more equitable and even throughout. In addition it structures the steps more logically for both experience and education. The cost of experience steps will decrease from an average 3.49% in the first year to 3.05% in the second year. This restructure of the salary table will increase the starting salary while reducing future step costs.

Competitive Starting Salary – In 2008-2009 the starting salary of a teacher in Epping ranked 100 out of 160 NH school districts. School improvement requires the investment of significant time and funds in teacher professional development and the retention of teacher expertise in Epping. The new salary schedule includes a higher starting base salary to attract teachers and keep teachers in the district.

Health Insurance - This agreement will put in place a committee to study and recommend health insurance cost saving measures each school year.

Retirement - This agreement includes language which protects the district from financial penalties for compensation greater than 125% of an employee's salary upon retiring from the district.

Evergreen Clause - In 2008 the State passed a new law known as the "evergreen clause" which requires with the passage of any new agreement that experience step increases be included in the budget warrant article. Cost of living and other cost items will be placed in a separate collective bargaining warrant article. The new agreement addresses "evergreen" by reducing the step increase in the second year and carrying over into future years.

| School Year | Cost | Estimated Tax Impact |
|---|---|---|
| 2010-2011 | $102,155 | $0.15 |
| 2011-2012 | $265,328 | $0.39 |

## WARRANT ARTICLE 2
## SPECIAL DISTRICT MEETING

This article is recommended by the School Board (4-0) and recommended by the Budget Committee (8-0). If Warrant Article 1 is defeated, this article authorizes one special meeting without petitioning superior court to discuss and vote on cost items in an amended teachers' agreement.

## WARRANT ARTICLE 3
## BUDGET

This article is recommended by the School Board (5-0) and recommended by the Budget Committee (7-1). The proposed budget of $16,324,011 is $16,443 more than the default budget of $16,307,568.

Last budget season the district made some difficult choices in balancing the needs of the district and taxpayers. Once again we find ourselves in the same situation trying to maintain quality educational program while controlling costs of rising health insurance premiums, the state shifting retirement contributions to the local level, and the difficult economy. As a small school district these factors have significantly affected our budget.

The budget process started with the understanding that 2010-2011 was going to be a lean year. Staff, equipment, supplies, and facilities requests were submitted, reviewed, and decreased where possible. Staffing was reviewed taking into consideration overall student enrollment, elementary and middle school class sizes, high school course enrollments, special education case loads, and district priorities. Teaching assignments were made to maintain class sizes and meet educational needs. No reductions in teaching staff were recommended.

Student enrollments are constantly monitored by the district. In 2004-2005 the middle and high school student enrollment peaked at 727 including tuition students. The 2010-2011 projected middle and high school enrollment is estimated to be 501. As a result a decision was made to restructure the administrative and guidance functions in the middle and high schools by combining the principal positions and eliminating one guidance position. These decisions were not made lightly and difficult choices were made in balancing the needs of the district and taxpayers.

During the budget process the district was contacted about our eligibility to participate in the state's application for the federal grant Race to the Top. The district submitted a proposal to develop and implement a comprehensive research-based model for improved student learning

throughout the district with special emphasis on the high school. Our proposal has been included in the state application and has the potential of $550,000 in funding over a three year period.

To meet our local budget needs and the state and federal Race to the Top Grant requirements, the district will:

- Combine the middle and high school administration from two positions to one position.
- Keep intact the separation of the middle and high schools.
- Add a Race to the Top district coordinator to support professional development, staff evaluation, and school improvement with special emphasis on the middle and high schools.
- Open the middle and high school principal position and conduct a search using a committee.
- Select teacher content leaders across the district to develop teacher leadership in support of the administrative restructuring and school improvement.
- Restructure the middle and high school guidance functions to include one less position.
- Develop a district guidance plan to address student needs PK to 12.
- Keep the current teaching staff levels to meet student needs PK to 12.

The projected tax impact of the proposed budget is $1.24. If voters defeat the proposed budget the projected tax impact is $1.22. Without any budget cuts the projected tax impact would have been $2.16.

## WARRANT ARTICLE 3
## 2010-2011 DEFAULT BUDGET COMPARED TO PROPOSED BUDGET

| | Amount | Tax Impact |
|---|---|---|
| Proposed Budget | $16,324,011 | $1.24 |
| Default Budget | $16,307,568 | $1.22 |
| Difference | $16,443 | $0.02 |

The default budget **includes**:

1. Current year staffing, equipment and supplies $126,158

The default budget **does not include**:

1. Athletic program expenses for 2010-2011 not budgeted in 2009-1010 ($14,998)
Coaching needs for increased program due to rising student participation in sports are in the proposed budget but not in default. The default budget maintains the current model.

2. Non-contractual raises ($56,160)
The default budget does not include raises for administrators, secretarial staff, technology personnel, the speech assistant or custodians since they are not part of a bargaining agreement. The proposed budget includes raises for these personnel.

3. Facilities one-time improvements ($55,000)
The default budget does not include the one-time expense of replacing the brickwork on the front of the SAU building. The proposed budget includes money to repair the face of the building.

# 2010-2011 Warrant Article Information

**WARRANT ARTICLE 3**
**2010-2011 TAX IMPACT SUMMARY**

## PROPOSED BUDGET

| | | |
|---|---|---|
| **Appropriation - Proposed Budget** | | |
| 2010-2011 General Fund | $15,316,691 | |
| 2010-2011 Food Service | $403,483 | |
| 2010-2011 Grant Funds | $603,837 | |
| **Total** | **$16,324,011** | |
| 2010-2011 Proposed Budget | | $16,324,011 |
| 2009-2010 Approved Budget | | $15,937,636 |
| **Difference** | | **$386,375** |
| **Revenue - Proposed Budget** | | |
| 2010-2011 General Fund | $5,297,073 | |
| 2010-2011 Food Service | $403,483 | |
| 2010-2011 Grant Funds | $603,837 | |
| **Total** | **$6,304,393** | |
| 2010-2011 Proposed Revenue | | $6,304,393 |
| 2009-2010 Approved Revenue | | $6,754,005 |
| **Difference** | | **($449,612)** |
| **Tax Impact - Proposed Budget** | | |
| Appropriation Increase | | $386,375 |
| Revenue Decrease | | ($449,612) |
| | | **$835,987** |
| **Tax Impact - PROPOSED BUDGET** | | **$1.24** |

## APPROPRIATION BY SCHOOL

| | % of Students | % of Funding |
|---|---|---|
| Elementary | 49.2% | 46.5% |
| Middle | 22.4% | 20.3% |
| High | 28.4% | 33.2% |

## DEFAULT BUDGET

| | |
|---|---|
| Appropriation Increase | $369,932 |
| Revenue Decrease | ($449,612) |
| | **$819,544** |
| **Tax Impact - DEFAULT** | **$1.22** |
| *Net Assessed Valuation | 674,268,000 |

# 2010-2011 Warrant Article Information

## WARRANT ARTICLE 3
## 2010-2011 APPROPRIATION

| Fund Account | | 2008-2009 ACTUAL | 2009-2010 BUDGET | 2010-2011 APPROVED | BUDGET TO BUDGET VARIANCE |
|---|---|---|---|---|---|
| 1100 | Regular Education | $ 3,788,557 | $ 3,883,494 | $3,831,647 | ($51,847) |
| 1200 | Special Education | $1,885,192 | $ 1,979,081 | $1,980,289 | $1,208 |
| 1300 | Vocational Education | $111,033 | $117,360 | $116,640 | ($720) |
| 1400 | Other Programs | $224,119 | $275,784 | $290,782 | $14,998 |
| | **INSTRUCTION** | **$6,008,901** | **$6,255,719** | **$6,219,358** | **($36,361)** |
| 2110 | Attendance | $0 | $1 | $1 | $0 |
| 2120 | Guidance | $162,094 | $159,024 | $189,351 | $30,327 |
| 2130 | Health | $142,304 | $150,561 | $155,847 | $5,286 |
| 2140 | Psychological | $133,937 | $131,143 | $132,822 | $1,679 |
| 2150 | Speech & Audiology | $255,887 | $331,873 | $288,561 | ($43,312) |
| 2160 | Physical & Occupational | $116,688 | $131,091 | $133,732 | $2,641 |
| 2210 | Improvement of Instruction | $183,985 | $199,432 | $195,082 | ($4,350) |
| 2220 | Educational Media | $475,348 | $416,582 | $454,937 | $38,355 |
| 2310 | School Board | $67,842 | $78,250 | $78,250 | $0 |
| 2320 | Office of Superintendent | $287,179 | $307,089 | $383,172 | $76,083 |
| 2330 | Special Educ Administration | $143,867 | $155,126 | $162,086 | $6,960 |
| 2400 | School Administration | $786,843 | $744,304 | $678,150 | ($66,154) |
| 2600 | Operation of Plant | $1,103,493 | $1,201,135 | $1,235,597 | $34,462 |
| 2700 | Student Transportation | $513,021 | $566,231 | $574,541 | $8,310 |
| 2900 | Support Benefits | $2,757,190 | $2,922,540 | $3,460,912 | $538,372 |
| | **SUPPORT** | **$7,129,679** | **$7,494,382** | **$8,123,041** | **$628,659** |
| 4000 | Facilities | $229,108 | $1 | $55,001 | $55,000 |
| 5100 | Debt Service | $997,541 | $993,041 | $919,291 | ($73,750) |
| 5200 | Fund Transfers | $50,000 | $0 | $0 | $0 |
| | **TOTAL GENERAL FUND** | **$14,415,230** | **$14,743,143** | **$15,316,691** | **$573,548** |
| | **FOOD SERVICE FUND** | **$356,982** | **$450,064** | **$403,483** | **($46,581)** |
| | **FEDERAL FUNDS** | **$514,723** | **$744,429** | **$603,837** | **($140,592)** |
| | **BUDGET FOR ALL FUNDS** | **$15,286,935** | **$15,937,636** | **$16,324,011** | **$386,375** |

# 2010-2011 Warrant Article Information

**WARRANT ARTICLE 3**
**2010-2011 REVENUE**

| | ACTUAL 2008-2009 | MS 24 2009-2010 | BUDGET 2010-2011 | NET INC/(DEC) |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| General Fund Balance[1] | $806,554 | $472,883 | $200,000 | ($272,883) |
| **STATE:** | | | | |
| State Education Grant[2] | $3,101,368 | $3,136,471 | $3,136,471 | $0 |
| State Education Tax[2] | $1,467,748 | $1,432,645 | $1,432,645 | $0 |
| School Building Aid[3] | $209,915 | $219,513 | $192,256 | ($27,257) |
| Vocational Transportation Aid | $16,264 | $11,796 | $11,500 | ($296) |
| Driver Education | $4,650 | $8,000 | $8,000 | $0 |
| Catastrophic Aid | $41,213 | $39,401 | $39,401 | $0 |
| Child Nutrition[4] | $4,176 | $4,200 | $4,200 | $0 |
| Other State Revenues | $0 | $0 | $0 | $0 |
| **FEDERAL:** | | | | |
| Child Nutrition[4] | $121,519 | $171,500 | $122,000 | ($49,500) |
| Federal Grants[4] | $458,533 | $480,000 | $480,000 | $0 |
| Federal ARRA Grants | $0 | $264,429 | $123,837 | ($140,592) |
| Medicaid[5] | $132,041 | $75,000 | $100,000 | $25,000 |
| **LOCAL:** | | | | |
| High School Tuition | $60,254 | $12,303 | $0 | ($12,303) |
| Summer School Tuition | $1,500 | $1,500 | $1,500 | $0 |
| Preschool Tuition | $13,300 | $12,000 | $13,000 | $1,000 |
| After School Tuition | $26,520 | $24,000 | $24,000 | $0 |
| Driver Education Tuition[5] | $23,164 | $8,000 | $24,000 | $16,000 |
| Earnings on Investment | $8,097 | $6,000 | $6,000 | $0 |
| School Lunch[4] | $215,737 | $274,364 | $277,283 | $2,919 |
| Rent[6] | $8,671 | $10,000 | $1,300 | ($8,700) |
| Other Local Sources[7] | $91,320 | $90,000 | $95,000 | $5,000 |
| **TRANSFERS:** | | | | |
| Indirect Costs from Federal Funds[4] | $0 | $0 | $12,000 | $12,000 |
| Transfer from Capital Project Bonds | $82,495 | $0 | $0 | $0 |
| **TOTAL REVENUES:** | $6,895,039 | $6,754,005 | $6,304,393 | ($449,612) |

**NOTES:**

1. Fund balance anticipated to be $200,000.
2. State grant and tax same as current year.
3. Cafeteria bond paid off.
4. Offset by corresponding expense; net zero tax impact.
5. Increase in drivers' ed attendance.
6. Reduction due to Headstart moving.
7. Impact fees $90,000. Newmarket Football $5,000.

## WARRANT ARTICLE 4
## COOPERATIVE PLANNING COMMITTEE

This article is recommended by the School Board (4-0) and recommended by the Budget Committee (6-2). This article creates a Cooperative School District Planning Committee consisting of three voters of whom at least one shall be a School Board Member. Their purpose is to inquire of other school districts interest in forming a cooperative school district to provide additional educational opportunities at less cost. Committee members will be appointed by the School District Moderator. There is no tax impact.

# Deliberative Session Minutes

**February 4, 2010, 7 P.M.**

The Epping School Board held its annual Deliberative Session at the Epping Middle School Gymnasium. The purpose of this meeting was to discuss and amend Articles to be presented on the Official School Ballot on the March 9, 2010 annual Voting Day.

The meeting was called to Order at 7:04 P.M. by Moderator Bob Goodrich.

In attendance were School Board members Gregory Dodge, Susan Kimball, Shawn Patton, Scott Booth and David Mylott; Superintendent, Barbara Munsey; Business Administrator, Martha Williamson; Legal Counsel, Maureen Pomeroy and School District Clerk, Robin O'Day. Also in attendance were Budget Committee members Paul Spidel, Tom Dwyer, Michelle Cromarty, Sandra Osgood, Mark LeClerc, Tammy Shennett, Rose Colby and Selectman's Representatives James McGeough and Rene Archambault.

Moderator Goodrich read The Rules of Procedure to the audience.

School Board Chairperson Dodge announced that there would be an open school board meeting following Deliberative Session to discuss any changes or amendments that may occur.

Moderator Goodrich announced that Candidates Night will be held on February 24th and that Voting Day is scheduled for Tuesday, March 9th.

Moderator Goodrich congratulated our Middle School Boys' Basketball team for winning their semi-final championship game.

Moderator Goodrich proceeded to read Article 1.

**Article A:** To elect by ballot the following School District Officers:

**School Board Member 3-Year Term**
**School Board Member 3-Year Term**

**Article 1:** To see if the Epping School District will vote to approve the cost item included in the collective bargaining agreement reached between the Epping School Board and the Epping Education Association which calls for the following increases in salaries and benefits at the current staffing levels:

| Year | Estimated Increase |
|---|---|
| 2010–2011 | $102,155 |
| 2011–2012 | $265,328 |

and further to raise and appropriate the sum of $102,155 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels in accordance with the most recent collective bargaining agreement. The school board (4-0-1) and the budget committee (6-1-1) recommend this appropriation.

School Board Chairperson Dodge made a Motion to accept Article 1 as read. Seconded by Member Kimball. Moderator Goodrich opened the meeting to discussion of Article 1.

School Board Member Mylott spoke on behalf of this article. See attached handout from the Epping School Board that explains and details areas of cost of living raise, step increases, starting salaries, health insurance, retirement and the Evergreen Clause that was passed by the State in 2008.

Budget Committee Member Spidel asked Superintendent Munsey to explain the Evergreen Clause to the audience. Superintendent Munsey explained the 125% Clause is a penalty that is imposed on the school district for compensation about 125% of salary. When a school district employee retires with compensation above 125% of salary, NH Retirement estimates the life of the individual and then charge the school district for any additional retirement cost associated with compensation above the 125% limit.

Budget Committee member Spidel asked for the cumulative cost of the teachers' agreement. Member Mylott reported that the cumulative contract impact for the two year agreement would be $469,438.

Jeff Harris wanted to know why the district was entering into a two-year contract instead of a three-year contract. It was explained that during these difficult economic times that both the teachers union and the school district felt that it was better to negotiate a two-year contract than a three-year with the future being so uncertain at this time.

It was explained by Member Mylott that last year Epping was 100 out of 160 districts for teacher salaries. This agreement will allow Epping to recruit and retain quality teachers with a competitive starting salary and aligning step salaries to more appropriate levels.

Budget Committee Member Tom Dwyer informed the audience that the negotiation process went into mediation due to issues that couldn't be worked out between the two sides. The School Board feels that this is a financially sound agreement and in the best interest of both the teachers and district.

**Article 2:** Shall the Epping School District, if article 1 is defeated, authorize the governing body to call one special meeting, at its option, to address article 1 cost items only? The school board (4-0) and the budget committee (8-0) recommend this article.

Member Dodge made a Motion to accept Article 2 as read. Seconded by Member Patton. Moderator Goodrich opened the meeting to discussion of Article 2.

Member Dodge presented this article by stating that acceptance of this article would allow the school board to call a special meeting without having to petition the Supreme Court, which of course would lower legal costs to the district.

**Article 3:** Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $16,324,011? Should this article be defeated, the default budget shall be $16,307,568, which is the same as last year with certain adjustments re-

quired by previous action for the Epping School District or by law or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant articles. The school board (5-0) and the budget committee (7-1) recommend this appropriation.

Member Dodge made a Motion to accept Article 3 as read. Seconded by Member Patton. Moderator Goodrich opened the meeting to discussion of Article 3.

Member Booth presented this article. See attached handout (The 2010–2011 School District Budget Process) that explains the budget process and the effects that the proposed budget will have on the upcoming school year, enrollment numbers, increases in health premiums and increases in both retirement and unemployment benefits that have greatly affected the proposed budget.

The total tax impact for the proposed budget is $1.24

The total tax impact for the default budget is $1.22

Budget Committee Member Spidel wanted to know how the Epping School District was impacted with the current situation with the Flynn Oil Company. Member Dodge explained that the district has approximately $83,000 in lost monies from this company, but that the district has contacted the Attorney General's office and it is hopeful that most of the monies owed to the district can be collected. Monies to cover the loss will have to be taken as needed from the general fund. Business Administrator, Martha Williamson explained that the district had been contracting their fuel agreement with Flynn's Oil Company for a couple of years prior and had no difficulties. There was no way to predict the company's financial problems this year.

Tom Gauthier suggested that when the district searches or a new oil supplier that they pull a bond from the company which will protect the district if the company has issues. Mr. Gauthier also inquired about the raise increases for administrators. It was explained that there is a 3% raise increase in the budget for administrators.

There was general discussion regarding the proposal to eliminate one principal position and transition to only one principal for both the high school and middle school as has been done in the past. It was explained that there will still be Dean of Students in both buildings to help assist the one principal and that, due to a significant decline in student enrollment; it was not financially responsible to have two principals for such a small student population. Matt Killen expressed concern that the school board's decision to go to one principal was a hasty one and felt that this will put the district at a disadvantage. It was explained that a new Race to the Top District Coordinator position would be added to help with school improvement, staff evaluation, and professional development and other criteria areas that will be needed for the district to proceed with the "Race to The Top Grant" as anticipated.

Superintendent Munsey stated that NECAP scores have increased across the district in reading and writing areas and surpassed state average, but there still needs to be some improvement in the math areas.

**Article 4:** To see if the School District, pursuant to RSA 195:18 will vote to create a Cooperative School District Planning Committee consisting of three qualified voters of whom at least one shall be a member of the School Board and to see if the District will vote to authorize the School District Moderator to appoint members of the committee. The school board (4-0) and the budget committee (6-2) recommend this article.

Member Dodge made a Motion to accept Article 4 as read. Seconded by Member Patton.

Moderator Goodrich opened the meeting to discussion of Article 4.

Member Kimball presented this article. This article would allow the school board to create a committee to inquire of other school districts interest in forming a cooperative school district to provide additional educational opportunities at less cost. Anyone who is interested in participating on the committee can submit a letter of interest to Moderator Goodrich. The need for committee members will also be advertised via ETV, school newsletters, the school web site and local newspapers.

Mr. Gatchell stated his opposition to the district starting or organizing a cooperative committee or a cooperative school district. He feels strongly that the Epping School District needs to remain small so that individual attention can be given to students, which he feels will be impaired if the high school becomes too big. He explained that in the 50's, 80's and 90's the town defeated attempts to become a cooperative and that he supports Epping standing alone as its own high school. He was also concerned with the costs associated with the previous attempts at a cooperative agreement with Fremont.

Mr. Spidel felt that Article 4 limits the school district to a cooperative instead of looking at tuition agreements or an area school district instead. Member Booth explained that all options will be looked at when discussing future school needs, but that the law states you need to have voters' approval to even discuss cooperative options which isn't the case with tuition agreements. Superintendent Munsey explained that any Articles of Agreement would have to be supported by the voters.

There was discussion on the costs involved in forming this committee and it was explained that there would be minimal cost involved with organizing a committee. Member Kimball felt strongly that money spent on the attempts to form a cooperative with Fremont was fully justified and the educational opportunities of Epping students were substantially diminished when those attempts failed by such small margins.

**Article 5:** To transact any other business which may legally come before this meeting.

Member Dodge made Motion to accept Article 5 as read. Seconded by member Patton.

Moderator Goodrich opened the meeting to discussion of Article 5. Member Dodge made Motion to Adjourn. Seconded by member Patton.

Meeting was adjourned at 8:04 P.M.

*Respectfully submitted,*
*Robin A. O'Day, School District Clerk*

# Auditor's Report

PLODZIK & SANDERSON
*Professional Association/Accountants & Auditors*
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Epping School District as of and for the year ended June 30, 2009, which collectively comprise the Epping School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Epping School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Epping School District as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards,* we have also issued a report dated February 1, 2010 on our consideration of the School District's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Epping School District's basic financial statements. The combining and individual fund(s) schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and is also not a required part of the basic financial statements of the Epping School District. The combining and individual fund financial schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plodzik & Sanderson, CPA

February 1, 2010

PLODZIK & SANDERSON
Professional Association

*EPPING SCHOOL DISTRICT*
*Governmental Funds*
*Balance Sheet*
*June 30, 2009*

| | General | Grants | Athletic Fields | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and cash equivalents | $ 989,097 | $ - | $ 3,868 | $ 83,451 | $ 1,076,416 |
| Receivables: | | | | | |
| Accounts | 11,756 | - | - | 553 | 12,309 |
| Intergovernmental | - | 184,540 | 82,336 | 10,743 | 277,619 |
| Interfund receivable | 211,831 | 500 | - | - | 212,331 |
| Prepaid items | 750 | - | - | - | 750 |
| Total assets | $ 1,213,434 | $ 185,040 | $ 86,204 | $ 94,747 | $ 1,579,425 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| Liabilities: | | | | | |
| Accounts payable | $ 375,534 | $ 5,724 | $ - | $ 9,366 | $ 390,624 |
| Accrued salaries and benefits | 59,544 | 4,783 | - | 1,693 | 66,020 |
| Interfund payable | - | 174,533 | 10,000 | 27,798 | 212,331 |
| Contracts payable | - | - | 75,537 | - | 75,537 |
| Deferred revenue | 6,600 | - | - | - | 6,600 |
| Total liabilities | 441,678 | 185,040 | 85,537 | 38,857 | 751,112 |
| Fund balances: | | | | | |
| Reserved for encumbrances | 285,754 | - | - | - | 285,754 |
| Unreserved, undesignated, reported in: | | | | | |
| General fund | 486,002 | - | - | - | 486,002 |
| Special revenue funds | - | - | - | 52,269 | 52,269 |
| Capital project funds | - | - | 667 | 3,621 | 4,288 |
| Total fund balances | 771,756 | - | 667 | 55,890 | 828,313 |
| Total liabilities and fund balances | $ 1,213,434 | $ 185,040 | $ 86,204 | $ 94,747 | $ 1,579,425 |

*EPPING SCHOOL DISTRICT*
*Governmental Funds*
*Statement of Revenues, Expenditures and Changes in Fund Balances*
*For the Fiscal Year Ended June 30, 2009*

| | General | Grants | Athletic Fields | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| Revenues: | | | | | |
| School district assessment | $ 8,883,146 | $ - | $ - | $ - | $ 8,883,146 |
| Other local | 232,828 | - | 44 | 276,952 | 509,824 |
| State | 5,020,005 | - | - | 4,176 | 5,024,181 |
| Federal | 132,041 | 458,533 | 82,336 | 121,519 | 794,429 |
| Total revenues | 14,268,020 | 458,533 | 82,380 | 402,647 | 15,211,580 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | 6,299,914 | 321,207 | - | 15,665 | 6,636,786 |
| Support services: | | | | | |
| Student | 820,035 | 27,785 | - | 10,409 | 858,229 |
| Instructional staff | 637,088 | 96,790 | - | - | 733,878 |
| General administration | 64,502 | - | - | - | 64,502 |
| Executive administration | 431,047 | - | - | - | 431,047 |
| School administration | 786,843 | - | - | - | 786,843 |
| Operation and maintenance of plant | 1,037,932 | 904 | 173,972 | 30,117 | 1,242,925 |
| Student transportation | 513,021 | - | - | - | 513,021 |
| Other | 2,757,190 | 11,847 | - | - | 2,769,037 |
| Non-instructional services | - | - | - | 356,983 | 356,983 |
| Debt service: | | | | | |
| Principal | 480,000 | - | - | - | 480,000 |
| Interest | 517,541 | - | - | - | 517,541 |
| Facilities acquisition and construction | 14,592 | - | - | 281,675 | 296,267 |
| Total expenditures | 14,359,705 | 458,533 | 173,972 | 694,849 | 15,687,059 |
| Deficiency of revenues under expenditures | (91,685) | - | (91,592) | (292,202) | (475,479) |
| Other financing sources (uses): | | | | | |
| Transfers in | 82,495 | - | 80,000 | 50,000 | 212,495 |
| Transfers out | (130,000) | - | - | (82,495) | (212,495) |
| Total other financing sources and uses | (47,505) | - | 80,000 | (32,495) | - |
| Net change in fund balances | (139,190) | - | (11,592) | (324,697) | (475,479) |
| Fund balances, beginning | 910,946 | - | 12,259 | 380,587 | 1,303,792 |
| Fund balances, ending | $ 771,756 | $ - | $ 667 | $ 55,890 | $ 828,313 |

EPPING SCHOOL DISTRICT 2008-2009

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (HANDICAPPED / DISABLED ONLY) ( ALL FUNDS)

REQUIRED PER RSA 32:11-a

| EXPENDITURE | 2007-2008 | 2008-2009 | |
|---|---|---|---|
| Instruction | $2,371,551 | $2,641,613 | |
| Related Services | $624,020 | $717,857 | |
| Administration | $195,162 | $201,195 | |
| Legal | $3,985 | $3,855 | |
| Transportation | $378,907 | $200,714 | |
| TOTAL | $3,573,624 | $3,765,234 | |
| | | | |
| REVENUE | 2007-2008 | 2008-2009 | |
| Tuition (Local) | $22,675 | $0 | * |
| Adequate Education (State) | $512,873 | $512,873 | ** |
| Catastrophic Aid (State) | $89,327 | $41,213 | |
| Medicaid (Federal) | $77,333 | $132,041 | |
| Disability Programs (Federal) | $221,367 | $230,304 | |
| TOTAL | $923,576 | $916,431 | |
| | | | |
| EXPENDITURE MINUS REVENUE | 2007-2008 $2,650,048 | 2007-2008 $2,848,803 | |

* No more Fremont students.
**State funding formula unchanged for 08-09

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (CULTURALLY DEPRIVED, BILINGUAL, AND GIFTED & TALENTED) ( ALL FUNDS)

| BILINGUAL EDUCATION | 2007-2008 | 2008-2009 |
|---|---|---|
| Expenditure | $ 52,468 | $ 51,662 |
| Revenue | 0 | 0 |
| Expenditure minus Revenue | $ 52,468 | $ 51,662 |

No expense / revenue reported for culturally deprived or gifted/talented.

Selectmen's Office
Town of Epping
157 Main Street
Epping, NH 03042

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